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MANAGEMENT METHODS

MARCH 1956

PRACTICAL SOLUTIONS TO ADMINISTRATIVE PROBLEMS



How to use
charts in business

HOW GE PICKS A PLANT SITE

*A personalized concept of
management development*

**How to file 48% more payload
in the same floor space**



Super-filer

*Let Super-Filer solve
the problem of crowded files and limited space*

If you're crowded for room—if extra floor space is costly—here's an easy way to expand your files! And a way that saves plenty of dollars, too!

Replace your old 4-drawer files with new 5-drawer Super-Filers. By so doing you add 48% more usable filing capacity per cabinet.

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(Circle 284 for more information)

MANAGEMENT METHODS

Vol. 9 No. 6

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Policy re manuscripts: The object of MANAGEMENT METHODS is to offer practical solutions to administrative problems. For that reason we never highlight a problem without offering at least a partial solution or a recommended course of action. Whenever possible, we like to offer the reader something he can do right now to correct a procedure or solve a problem in his business.

Much of our editorial material comes from business and management specialists, as well as from active businessmen, at all levels of management.

We endeavor to return all manuscripts. However, we assume no responsibility for material not specially requested by us.

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MARCH 1956

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Cover Photo: Charts and other visual aids are frequently used at American Management Association seminars similar to that shown in session. AMA conducts almost 500 small group meetings annually as part of its management education program.



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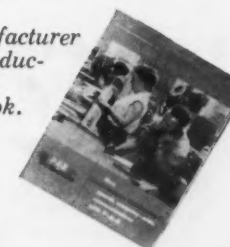
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ORIGINATORS OF THE DIAL TELEPHONE

(Circle 326 for more information)

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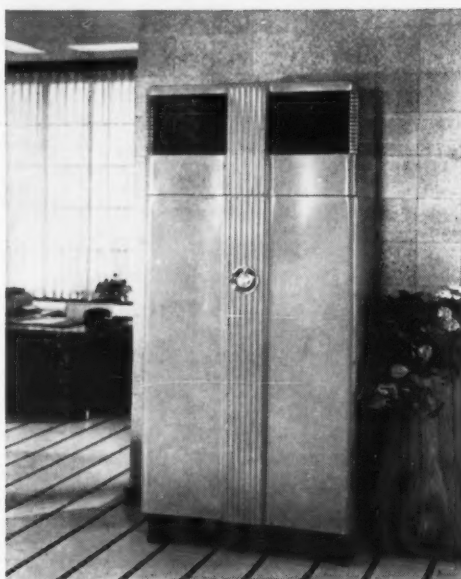
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(and other fluid-type)
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& LINE**
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including a paper master or translucent intermediate can be made from one xerographic exposure

consensus

ELECTRONIC BRIEFS WORTH REPEATING



Free 120-page book on Automated Data Processing

An excellently prepared, comprehensive study of data processing methods and machines is available free to interested management readers. Prepared by the staff of Moore Business Forms, the 120-page book covers the concept of *Automated Data Processing*—"the continuous and integrated operation of data processing using automatic machines."

The varied subject matter includes sections on:

- ▶ functions to be automated
- ▶ common language for forms
- ▶ flow charting
- ▶ forms design
- ▶ survey of computing equipment
- ▶ available equipment applications
- ▶ high speed printers
- ▶ input and output data

The equipment is illustrated, and case histories highlight some of the applications. A detailed glossary of

terms is included in the book.

*For your free copy, circle number
392 on the Reader Service Card.*



New electronic system for office operations

Eastman Kodak Company and Addressograph-Multigraph Corporation have announced the release of a new Electronic Data Processing System. Three major units of equipment developed by Eastman Kodak engineers comprise the system.

1. A Magnetic-Tape-Operated Electronic Printer capable of printing speeds up to 3,000 lines per minute.

2. A high speed Punched-Card-to-Magnetic Tape Converter having a card-feeding speed of 600 per minute.

3. A selective Magnetic Tape Recording System capable of recording data contained in punched cards on from two to 12 separate tapes.

The apparatus is to be manufactured by Eastman Kodak and distributed by Addressograph-Multigraph. Unlike most "electronic brains," which are designed for general purpose use, this system

MACHINE	X = INPUT ✓ = OUTPUT	PUNCHED PAPER TAPE			PUNCHED TAB CARDS
		5Channel	6Channel	8Channel	
FLEXOWRITER		X✓	X✓	X✓	
IBM CARDTYPE				✓	X✓
IBM 824					✓
IBM 884				✓	
REM RAND SYNCHROMATIC					✓
WESTERN UNION	X✓				
BELL SYSTEM	X✓				
NCR 2000		✓	✓	✓	
BURROUGHS SENSIMATIC		✓	✓	✓	
FRIDEN ADD PUNCH		✓	✓	✓	
MONROE AUTO-PUNCH ADDING MACHINE		✓	✓	✓	
MONROE AUTO-PUNCH BOOKKEEPING MACHINE		✓	✓	✓	✓
A/M GRAPHOTYPE	X	X			
IMR SCANNER					✓
IBM PUNCHED CARD EQUIPMENT	X✓			X✓	X✓
REM RAND PUNCHED CARD EQUIPMENT	X✓			X✓	X✓
UNDERWOOD-SAMAS PUNCHED CARD EQUIPMENT	X✓			X✓	X✓

The input and output capacities for both tape and punched card use of the major electronic processing systems is shown on this sample page from the new book on ADP

(Circle 288 for more information)

MANAGEMENT METHODS

was especially developed and engineered to meet the enormous data handling requirements found in large volume mailing list operations in such fields as magazine and newspaper publishing, mail order, direct mail advertising, and large labor, fraternal, and many industrial organizations.

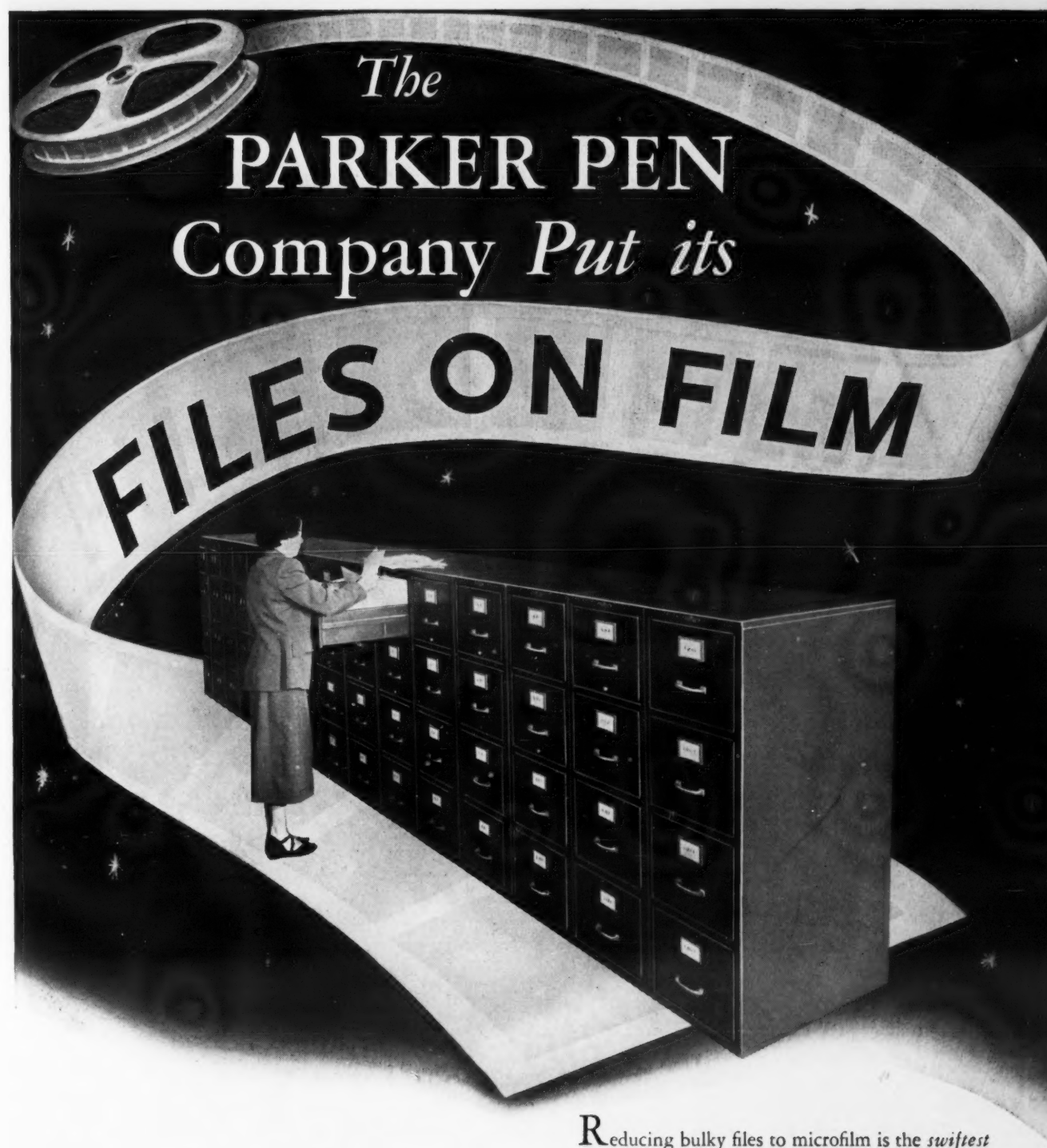
These lists, often representing several million subscribers, customers, prospective customers, or members, are subject to constant change. For example, in subscription lists, the total number of address changes, renewals, expirations, and payments which must be recorded each year, frequently exceeds the actual number of subscribers on the lists. All mailing activity, i.e., distribution of magazine copies, expiration notices, bills, and the like, must be selectively controlled, depending upon the subscriber's current status.

In the newly developed system, a unit punched card is kept for each name on the list. Changes in subscriber status are recorded by punching new information into already existing records, or by mechanically reproducing old information forward into new cards which contain the latest data. Then the new Electronic Data Processing Equipment is ready to go to work.

The entire file of cards is fed through a high speed Punched-Card-To-Magnetic Tape Converter coupled to a battery of from two to 12 Selective Magnetic Tape Recorders, at the same time.

At a speed of 600 per minute, cards are photo-electrically read, and depending upon subscriber status, data contained in the cards is selectively recorded on one or more tapes. For example, the first tape might contain addresses of all subscribers entitled to receive a magazine copy; the second could contain the names of all subscribers who have not yet paid their bills along with the amount each owes.

Several other tapes could be recorded with the addresses of people whose subscriptions are about to, or have previously expired. These last tapes would be used selectively to



WHY DON'T YOU?

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DIVISION OF SPERRY RAND CORPORATION

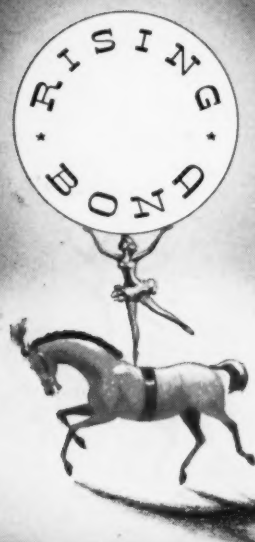
315 Fourth Avenue, New York 10, New York

(Circle 308 for more information)

Reducing bulky files to microfilm is the *swiftest* and most *practical* way of achieving streamlined efficiency in handling records. Almost daily, more and more business organizations of every type and size are discovering that *microfilming pays in all kinds of ways...* pays by making possible important savings in time, labor, space and equipment. And most impressive of all is how *cheaply* and *successfully* microfilming can be incorporated into virtually any kind of business operation!

Find out for yourself how well microfilming worked and *continues* to work for The Parker Pen Company. Obtain the detailed story by writing for your **FREE** copy of CH1021. Address Room 132y And do it today!





A horse... a pretty girl... always the same two elements in this age-old act... but you can tell the true stars with one glimpse of their performances. And you'll quickly recognize the qualities of star performance in *Rising 25% Rag Bond*... its uniform, unmatched cockle finish, its brilliant color, its sturdy crispness. Created by Rising Paper Company of Housatonic, Massachusetts.

Rising
FINE PAPER AT ITS BEST

(Circle 309 for more information)

promote renewals.

Data which is common to a group of subscribers—such as city and state of residence—is contained in a header card in front of the group. This information is read and magnetically stored for successive recording along with each name in the group following. As a by-product of tape record, the Card-to-Magnetic-Tape converter also physically extracts from the list all cards which are no longer active. Information in magnetic tape form may now be used to address magazines, bills, and direct mail promotion of various kinds.

For this purpose, the Eastman Kodak Multiple System Electronic Printer is employed. At a speed of 3,000 lines per minute, this serial-type printer reads magnetic tape and prints letters and numerals onto rolls of ordinary paper. Typical 4-line addresses are printed at the rate of 45,000 per hour. Data contained in the magnetic tapes can be programmed into any sequence desired for printing by means of a plug-board.

Eastman Kodak has already started production of these data processing systems, and Addressograph-Multigraph will make some customer installations within a year. The two companies already have made plans to broaden the scope and flexibility of the machines so they can be applied in the future to other large data processing jobs in the insurance, public utility, and governmental fields.

For more details, circle number 398 on the Reader Service Card.



Small electronic computer used to assist a "giant brain."

Something new in electronic computing—using a "small brain" to assist a "giant" in solving complex problems quickly—got underway recently at the United Aircraft Computation Laboratory, East Hartford, Connecticut.

United Aircraft engineers began using a Burroughs Corporation E101 electronic computer, which is the size of an office desk, to pilot the calculations of a giant robot,

MANAGEMENT METHODS

which fills a large room, in designing advanced jet engines. Stuart L. Crossman, head of the Computation Laboratory, explained that the Burroughs "small brain" pilot operations are part of a process known in the electronic computer field as "debugging the program"—checking the accuracy of instructions fed into the "giant brain."

It is estimated that the use of Burroughs' E101 will save hard-to-find computer personnel "from several hours to several weeks" in solving the hundreds of complicated mathematical problems involved in the design of aircraft engines and other components.

One of the E101's major attractions is that it does not require highly trained operator personnel. Because of that, the small computer is well suited for departments where design and other engineering problems originate but whose personnel have no computer training.

United Aircraft engineers will use the E101 in arriving at intermediate and partial answers, which will serve as accuracy check-points for highly complex problems that can be solved only by the "giant brains."

In big design problems, associated with aircraft engines, it is frequently necessary to grind out hundreds of millions of long additions, multiplications, and other arithmetic functions. Much of this work, however, involves solving various mathematical equations over and over again, using different numbers each time. With the E101, they can run off a good sample of these repetitive operations quickly and accurately. If the computer gets the same results at the same point in the problem, they know that the program of instructions is correct, and will direct the big computer correctly the rest of the way. In the past, these operations were done manually, which made it a tedious chore for engineers, to say nothing of the unavoidable errors made and the vast time consumed in finding them. Worst of all, it tied up trained personnel who are hard to come by and are badly needed on other jobs.

FEDERAL TELEPHONY—"CERTIFIED BY A WORLD OF RESEARCH"



Dial intercom clears the board for the calls that talk "Profit!"

Prospects and customers have "first call" on any company switchboard. Their calls mean *business!*

With Federal dial intercom you have a *separate* and completely automatic and private telephone system for all inter-office and in-plant conversations...available around the clock. Federal intercom exchanges lighten switchboard loads...cut over-all costs...reduce call-backs...improve public relations...get more work done!

Federal is the intercom system engineered by dial telephone experts in 19 automatic switching equipment factories of the world-wide International Telephone and Telegraph Corporation...providing the same dependable, long-life performance that's built into IT&T dial systems in 52 countries, including the U. S.

To meet service needs of any size, Federal dial intercom exchanges are designed for 10, 25, and 50 to 1000 or more stations...ready for easy installation...plus interworking with automatically controlled centralized dictation recording...ready to meet all intercom requirements of business and industry with dialing facilities that are "Certified by a World of Research!"



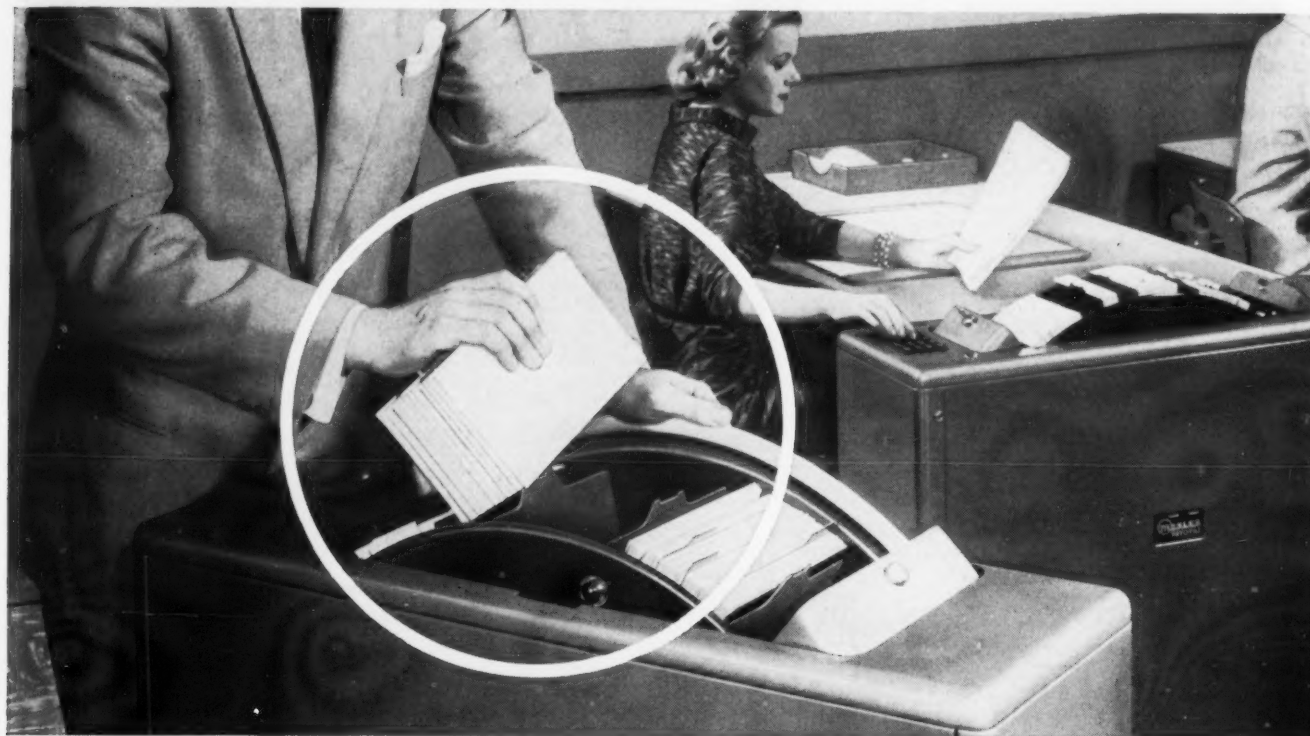
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In Canada: Standard Telephones and Cables Mfg. Co. (Canada) Ltd., Montreal, P. Q.
Export Distributors: International Standard Electric Corp., 67 Broad St., New York

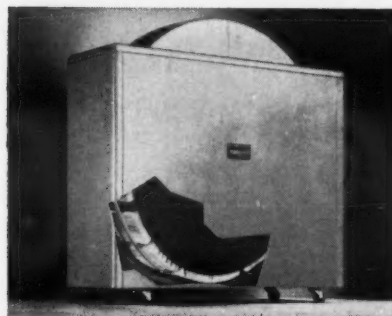
(Circle 281 for more information)

How Mosler Revo-File can save you \$200 the first 37 minutes you own it



1. No costly transposition needed, or new cards when you change from slow-poke, money-wasting files to *Revo-File*. No key-hole punched cards needed by *Revo-File*. Just pick up your *present* cards by handfuls . . . drop 'em

into a *Revo-File* . . . and go to work! *Revo-File* is the *only* single-drum rotary card file of its type that lets you *do* this! It saves an average of \$200 in change-over costs . . . often much more!



2. No chance of losing cards! *Revo-File* has an exclusive, patented method of holding cards to drum without relying on holes punched in cards or other methods of attachment, which often cause wear mutilation, and eventual "fall out" of cards from drum into base of file. (No trapdoor needed in *Revo-File*.)



3. No limits on work speed! Since cards are not attached, one or hundreds can be removed and re-filed instantly. Easy to place *Revo-File* in most restful working position for any clerk. Cards come to her, not vice versa. All standard and most off-size cards accommodated. Manual and automatic electric selector models.



For big-volume card filing! The new Mosler Roto-File can accommodate more than 80,000 cards. Has all the exclusive features of *Revo-File* . . . on a bigger scale. Electrically controlled drums rotate independently—*several* clerks can work at same time.

If you have 3,000 or more active cards which are used continuously for reference and posting, mail coupon, today!

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revo-file

Another fine product of
The MOSLER SAFE Company



Revo-File, Roto-File Div. • The Mosler Safe Company, Dept. MM-62, 320 Fifth Ave., New York 1, N. Y.
Please send me complete information about (check items you wish):
☐ Mosler *Revo-File*, world's finest rotary card file. ☐ Mosler Automatic Electric Selector *Revo-File*. ☐ New Mosler Roto-File for volume card-filing applications.

NAME _____ POSITION _____
COMPANY _____
ADDRESS _____
CITY _____ ZONE _____ STATE _____

(Circle 297 for more information)



A new "tape-minder"

A new "tape-minder" made by Cycle Equipment Company will find a wide application for a variety of tape-producing equipment—teletype, ticker, automatic typewriter, accounting, and computer.

It features flexibility of use. Three sizes of winding reels are available, and are interchangeable on the basic machine, thus providing for changing requirements. Reels are quick-threading, instantly removed or replaced, and available with either large cores for retransmitting (unwinding), or small cores for filing.

An operating arm coupled to a long-interval *on-off* switch provides delayed-action winding. This same operating arm is built integral to a clutch release mechanism which permits an operator to spin the reels for back reference. A spring-latch is also built into the clutch release which makes it possible to fix the arm in a *down* position to free both hands for tape inspection.

Tape can be fed to the machine from above or below, right or left side, from front or back, underneath, or even at right angles to the reel. The "tape-minder" is ideally suited to tough positions and confined spaces.

For more information about *tape-minders*, circle number 388 on the Reader Service Card.

**See How and Where
To Profit Now From
Electronic Office Equipment**

send for
your **FREE** examination copy
of this year's all-new . . .

**WORKSHOP FOR
MANAGEMENT**

(Check page 27 for details)

MANAGEMENT METHODS

s s s s s tax quiz s s s s s

Recent tax court cases

by Benjamin Newman, Tax Attorney, Koenig and Bachner, New York

THE QUESTION

Where property is sold because it is about to be condemned, is the gain realized on the sale taxable?

THE FACTS

Taxpayer was the owner of property which had been conveyed to him by his mother. Upon the sale of the property, Taxpayer reported the gain as *not taxable*, declaring that the sale was made under a threat of condemnation. He claimed that the proceeds had been expended in the acquisition of similar or

related property, and accordingly, the transaction was an involuntary conversion and not taxable. The Commissioner contended otherwise and computed the taxpayer's deficiency at \$19,830.15, determining that the gain on the sale must be considered as a long term capital gain.

THE RULING

The evidence did indicate that Taxpayer had no desire to sell his property, declared the Court, and that he did so only in the belief that it would be condemned if not sold voluntarily. However, even assuming that Taxpayer did sell the property involuntarily, he still has not complied with the Internal Revenue Code. Under the regulations of the Code, proceeds of the sale of

property must be used to replace it. This taxpayer failed to do so. He used the proceeds to discharge a mortgage, for living purposes and to purchase furniture and an automobile. Since a substantial part of the proceeds were not used to acquire similar property, the gain realized should be recognized. (*Genenwein, etc. v. Commissioner, U. S. Tax Court, decided 12/27/1955.*)

THE QUESTION

Are the proceeds of life insurance policies, payable to a decedent's widow, subject to decedent's income taxes?

THE FACTS

Herman Bess died on June 29, 1950 while a resident of Monmouth County, N. J. He left an \$8,874.57 income tax liability. Decedent's estate was insolvent. However, during Mr. Bess' lifetime he had purchased eight life insurance policies naming his wife as beneficiary. Upon her husband's death, Mrs. Bess received a total of \$63,576.95 on those eight life insurance policies. During his lifetime, decedent had retained the right to borrow, to change beneficiaries, and to assign the policies, and had, on occasion, changed beneficiaries.

Decedent had paid the premiums on the policies. Upon his death, the said policies had a cash surrender value of \$3,362.53. It was the contention of the government that the life insurance proceeds received by Mrs. Bess were burdened with the decedent's liability for his tax delinquency and that she was a transferee of his property. Consequently, Mrs. Bess was liable for the tax, notwithstanding the fact that a State statute protected the proceeds of life insurance policies from being subject to insured's debts.



This is Cinerama?

► Yes, this *IS* Cinerama . . . delicate cinerama theatre equipment on the move from Long Island, New York to Damascus, Syria, via Mayflower and the United States Air Force, for an International Exposition by the U. S. State Department.

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"America's Finest" Long-Distance Moving Service

(Circle 256 for more information)

THE RULING

In principle, the question seems to be one which may be answered without reference to State law limitations, stated the Court. Under State law, the insurance proceeds would not be subject to income tax liability. However, continued the Court, the administration of taxing laws is clearly a Federal function and State law does not control. Once the problem is removed from State statutes there is no question of the liability of Taxpayer as transferee. Decedent's wife was held liable for the insured's tax delinquency. (*U.S.A. v. Molly G. Bess*, U. S. District Court for The District of New Jersey, decided 9/7/55.)

In view of the fact that this question has been decided to the contrary in other Circuits, it would appear that the problem will necessarily be required to be ruled upon by the United States Supreme Court.

THE QUESTION

Is the cost of an African safari an ordinary and necessary business expense of a dairy corporation?

THE FACTS

The president of Taxpayer corporation and members of his family owned almost all shares of stock in a large dairy business. In his capacity as head of the dairy, the president entertained customers at the plant as part of an advertising program. During the taxable year in question, the president and his wife, experienced hunters, went to Africa on a big game hunting expedition which received widespread publicity in the area served by the dairy. Trophies acquired and films made on the trip were subsequently used by the president to entertain clients.

The Commissioner disallowed as a corporate deduction the cost of the safari and declared that the president and his wife must bear these costs as their own personal travel and pleasure expenditures.

THE RULING

It was held that the amount in ques-



New York builder buys 1,484 G-E for 3 new

"After looking over the air conditioning market, I picked the new General Electric *Thinline*. It was perfect for the installation I wanted—through the wall without any overhang.

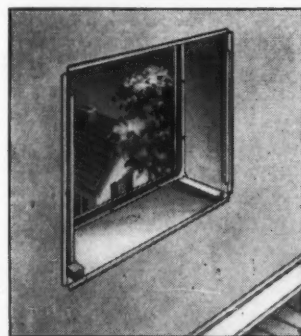
"And the G-E *Thinline* is compact. It only takes two-thirds as much space, but still has as much capacity and efficiency as previous corresponding models. It has powerful exhaust capacity. Every living room and bedroom of the apartments we're building will have a General Electric *Thinline*—which should be very attractive to

tenants. They can choose the temperature, the air flow, pulling in fresh air or getting rid of stale air—all to suit themselves.

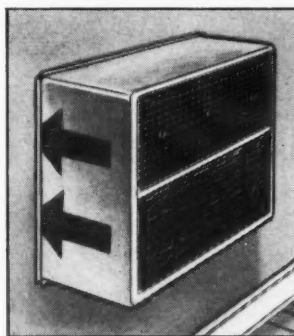
"One of the most important reasons I chose the *Thinline* is the General Electric name itself. People have faith in General Electric. So do I. Their products are usually way ahead of the field, soundly engineered and backed by prompt delivery and good service."

—ALAN P. HOROWITZ,
H. R. H. Construction Corp., New York, N. Y.

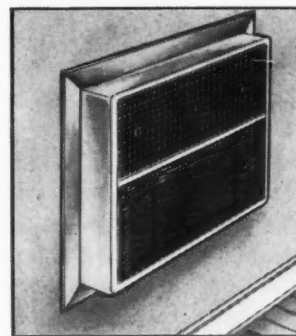
Look how easy it is to install the new General Electric *Thinline* through the wall:



Build the sleeve and frame into the wall during construction. The opening for the sleeve is about 27" wide by 22" high.



Slide the G-E *Thinline* into the sleeve. Four screws hold it in place, give you a quick and weathertight installation.

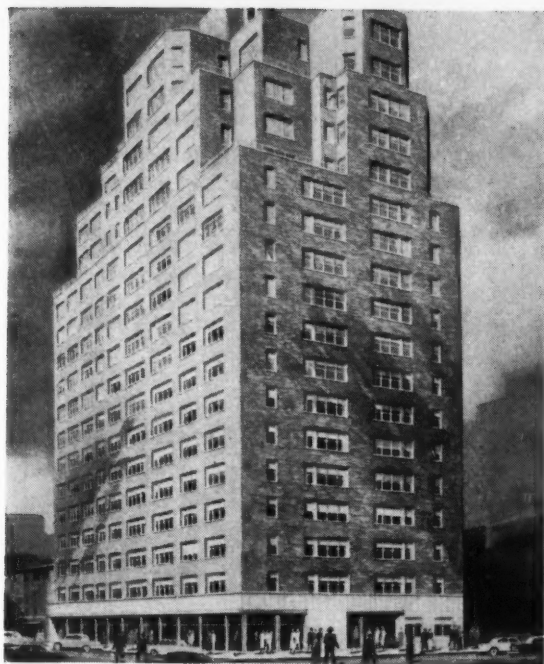


Simple but decorative wood trim frame adds a final touch. Notice how little this 16½" unit projects into the room.



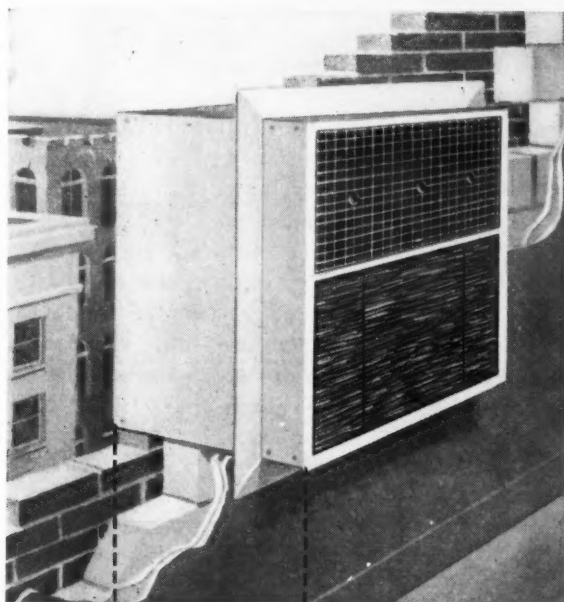
Flush on the outside, the G-E *Thinline's* aluminum grille is designed to hold upkeep down, prevent staining of wall.

(Circle 341 for more information)



Thinline Room Air Conditioners apartment buildings

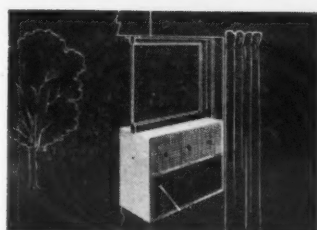
**FITS THROUGH THE WALL WITH NO UNSIGHTLY OVERHANG—
OR FITS ANY WINDOW OF PRESENT BUILDINGS**



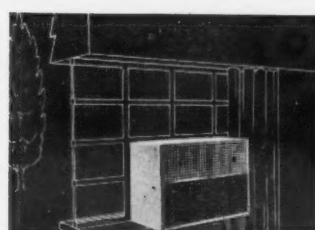
Only 16½ inches thin

There's little, if any, overhang. Operates at low cost (only 7½ amperes for ½-hp. model). New High Power Factor and efficient design give high cooling capacity. Available in ½, ¾ and one horsepower models, all in same size cabinet. Written guarantee. General Electric Company, Appliance Park, Louisville 1, Kentucky.

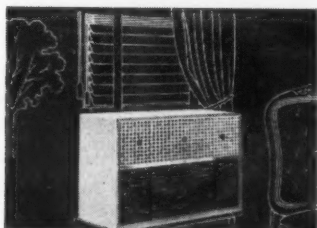
(Circle 341 for more information)



Fits in upper or lower half—
whichever you want—of any conventional double-sash window.



Fits casements, too—and the
window can still be opened and closed, whenever you wish.



All inside—and the windows
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tion, spent on the safari, was deductible by the dairy corporation as an ordinary and necessary expense. The value of the advertising was said to be far in excess of the entire cost of the safari.

THE QUESTION

Are individuals engaged in house to house canvassing, employees of the company for whom they do the work, or are they independent contractors?

THE FACTS

The individuals in question are engaged by a retail sales company to solicit orders from house to house. The individuals are required to operate in a crew, under the direction and control of a company crew manager. They work a given number of hours per week and must work specified territories assigned by the company crew manager. While employed by the company they may not handle a competitive company's goods. The company trains these individuals, furnishes them with samples, displays and order books, and provides transportation for them to their respective assigned areas.

THE RULING

An "employee," defines Section 3121(d) of The Federal Insurance Contributions Act, is anyone who under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee. Since the individuals are bound by certain company requirements with which they must comply, the company does exercise sufficient direction and control over them in the performance of their duties and there is, therefore, an employer-employee relationship. If the individuals were not trained by the company; were allowed to work any hours which they alone determined; were allowed to work any territory and furnished their own transportation, they would not be considered employees. It is accordingly held that the individuals are employees of the company for Federal employment tax purpose. (Revenue Ruling 55-734, December, 1955.)

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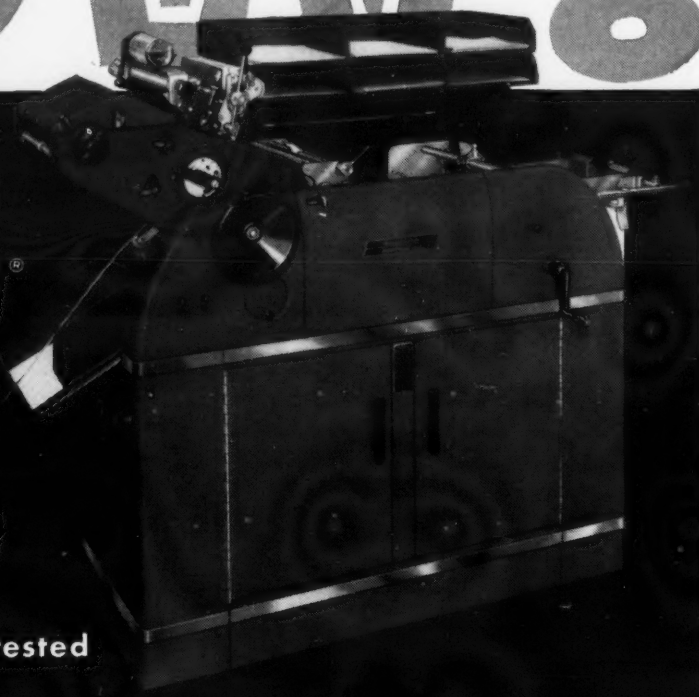
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THE QUESTION

In determining the applicability of the six-year statute of limitations, can the period in which a taxpayer is absent from the judicial district in which he filed an allegedly false tax return be excluded?

THE FACTS

An indictment for filing a fraudulent income tax return in October, 1946 was made in September, 1954 against Taxpayer, a New York resident. Following the alleged violation, the taxpayer changed his domicile from New York to California for reasons of health. It was his contention, in asking for dismissal of the indictment, that the six-year period of limitations had run out.

THE RULING

Although more than six years had elapsed between the date of the filing of the fraudulent tax return and the date of the indictment, it is clearly provided in the Internal Revenue Code that the time during which a person is absent from the jurisdiction wherein a crime is committed shall *not* be included as part of the six year statute of limitations. This question has appeared on numerous occasions and the courts have firmly upheld the Internal Revenue Code. The Court has been reluctant to change a rule so well settled and clearly phrased in the statutes. However, the 1954 Internal Revenue Code now provides that absence outside the United States is considered absence from the jurisdiction. Therefore the six-year statute of limitations is suspended during the period of absence.

(*United States vs. Hershenson*, decided 4/6/55.)

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MANAGEMENT METHODS

CHARTS

by Burton Rush
Visual Services Consultant

WHEN TO USE THEM

WHAT KIND TO USE

HOW TO AVOID MIS-USE

(This is the first of three articles on business charts. Subsequent issues will carry an article on internal charting and one on external charting.)

Sales Manager Smith wants to get a comprehensive regional sales picture each week. . . . President Brown wants to show his second-level management team how mergers have affected a number of industries. . . . Board Chairman Jones wants to let everyone know that while his utility company's physical expansion has been tremendous since the war, surplus earnings have been utterly insufficient to finance it.

These three men share the problem of every executive who tries to absorb or impart information: how to slash through complexity and/or detail to reach basic fact. To achieve Smith's, Brown's, and Jones' objectives, for example, would involve thousands of words and numbers—or—as Figures 4, 6, and 2 demonstrate, just a few charts.

It's no secret that charts can simplify and dramatize material which would be virtually indigestible in tabular form. But charts aren't necessarily the bonanzas they're cracked up to be. Many a weary businessman has come to regard charts the way a housewife does her modern, labor-saving appliances. Sometimes she wonders if she isn't winding up with more work. A chart is genuinely useful only if it:

- Clarifies a complicated story.
- Pinpoints an important fact.
- Translates magnitudes into relative, understandable terms.
- Demonstrates differences.
- Shows up trends.
- Brings out previously obscured or hidden relationships.

In short, a chart is useful if it *reduces*

executive reading time.

Most important, a chart should yield the information needed, and *only* the information needed. It should be simple. So many charts have been mis-used, willy-nilly, for decorative purposes that the whole field has become unnecessarily complicated. Actually, all charts fall into three basic types:

LINE, the most commonly used, shows movement at *regular* intervals. It should always have a regularly measured unit of time, speed, etc., fairly close in occurrence. Line charts illustrate trends, changes, progress, cumulative growth. **Figure 1** is a simple example. Line charts frequently compare related things. Take the case of Board Chairman Jones, who used the chart in **Figure 2** to make his point.

BAR, the most versatile, also may be

used to compare quantitative growth, though where a great many plotting points are involved, it can present mechanical difficulties that a line chart avoids. It shows movement at irregular or widely separated intervals especially well (**Figure 3**).

The bar chart in **Figure 4** would show Sales Manager Smith how his five regional offices are doing each week.

PIE, shows the relative proportions of each part to the whole, as shown in **Figure 5**. President Brown can use two or more pie charts to show the impact of mergers on certain industries, as in **Figure 6**. This is often done only for a visual change of pace from too many bar charts.

In addition, there are other varieties of charts to deal with specialized situations, like movements of materials and

Figure 1

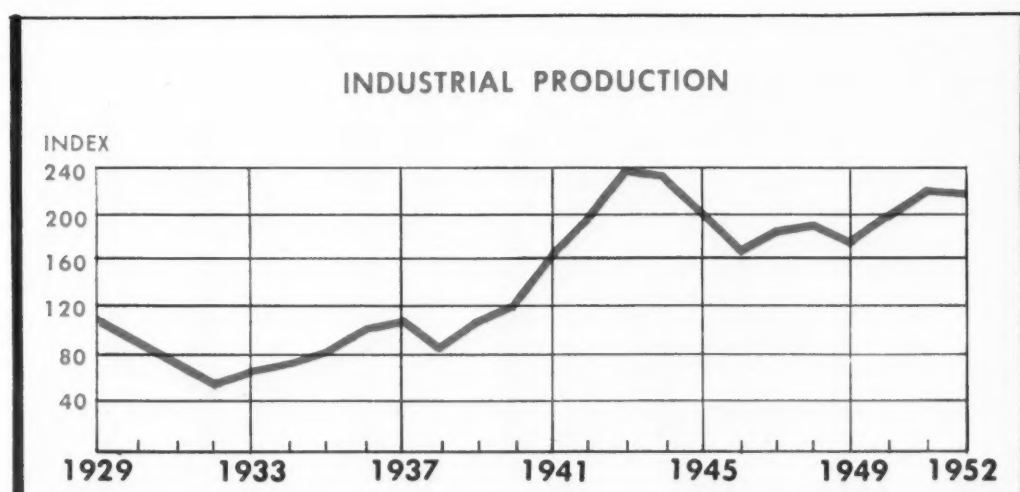
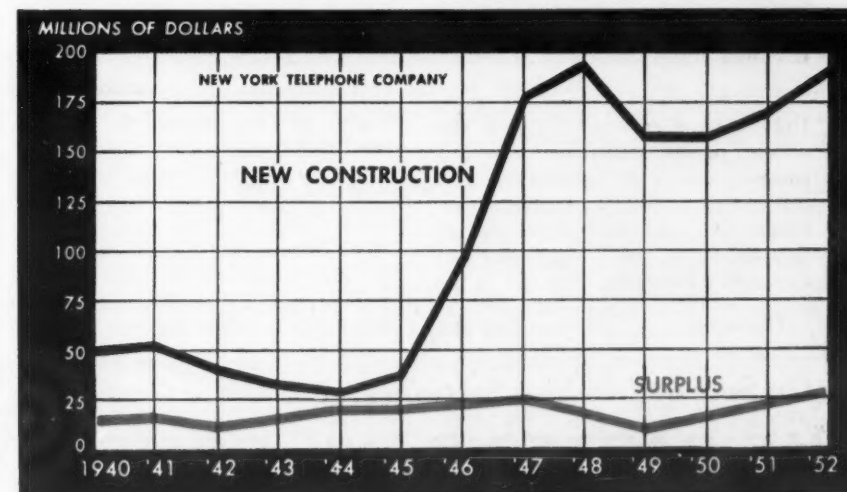
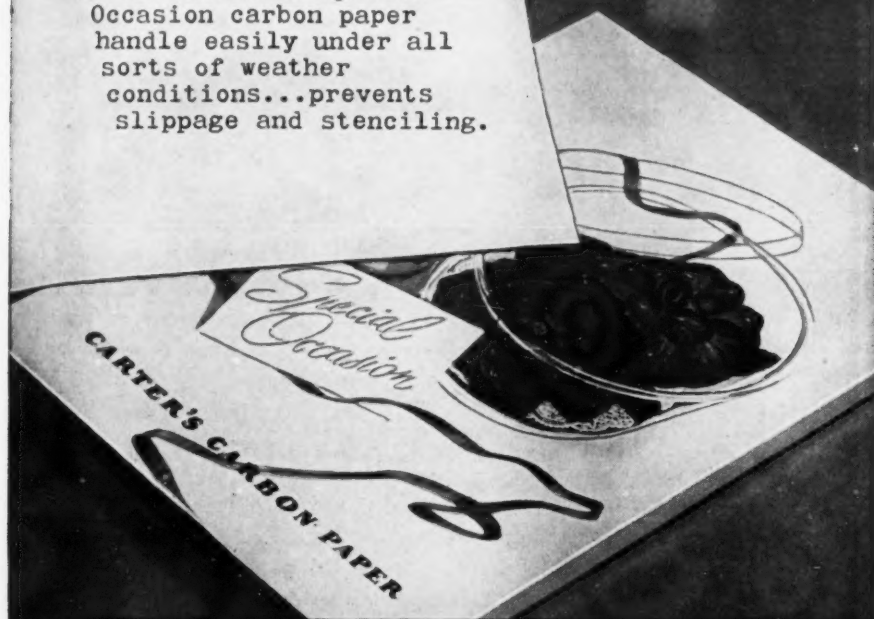


Figure 2



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processes. These charts can appear in combinations of forms, dressed up with illustrations and color. Whatever the embellishments, however, ALL charts should have certain basic elements. Figure 7 demonstrates this.

Chart applications

Who needs charts? Every executive in a decision-making position. Let's get back to our Sales Manager. What he really wants to see in that national picture each week is the unusual, the deviation, the unexpected. Smith doesn't want to waste time reading condensed and rehashed versions of sales-

men's reports that come up through the chain of command. Take another look at what Figure 4 does for him.

Why is Peoria the only one in a slump this week?

Are they doing something special in Seattle to account for the sudden spurt on Product X?

Is something wrong in Houston?

The key points that he has to get to work on immediately are right there. This is "management by exception", and the tailored chart is its prime tool.

Organizational relationships are another area in which charts act as clarifying agents. Traditional organizational charts often fail to indicate the chain

Figure
3

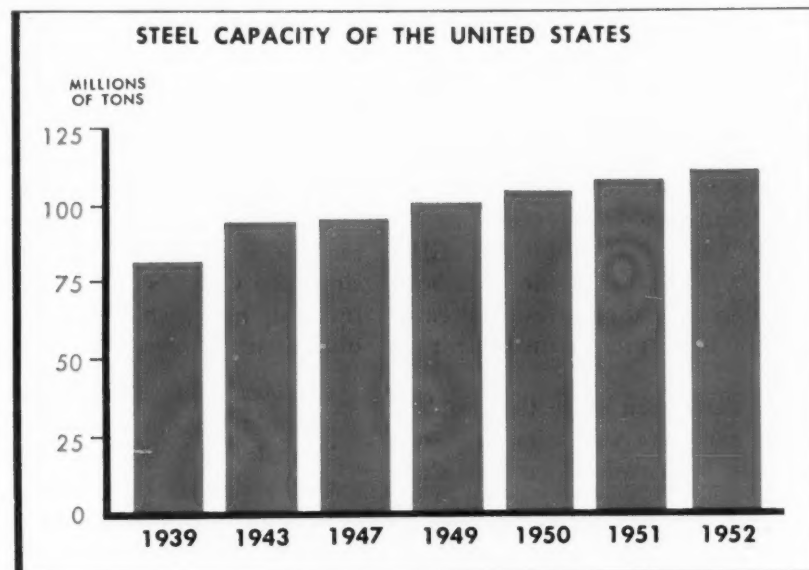
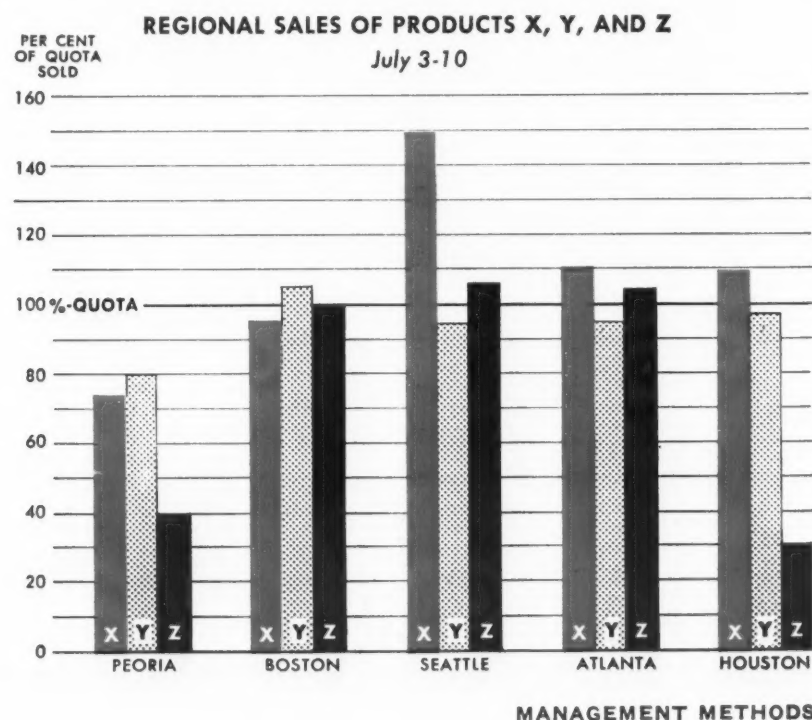


Figure
4



WHERE THE AIRLINE DOLLAR COMES FROM (trunk lines only)

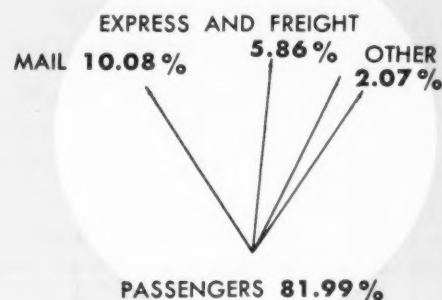


Figure 5

● = % CONTROLLED BY 3 OR FEWER COMPANIES

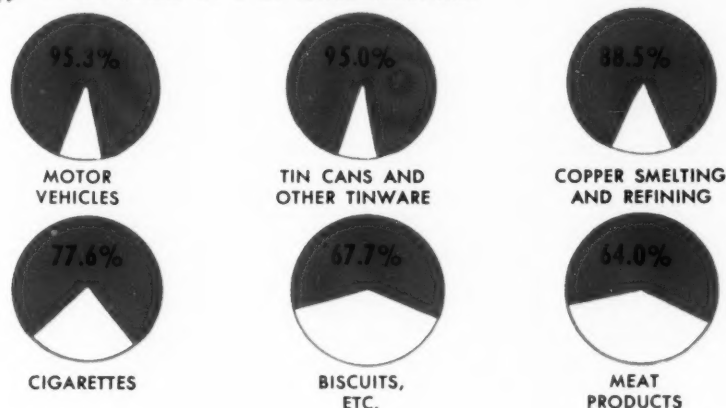


Figure 6

ALL CHARTS MUST:

- have a clear title
- indicate each factor clearly
- keep keys, if needed, as close to the title as possible
- be uncluttered
- stick to the point

DEATHS FROM AUTOMOBILE ACCIDENTS

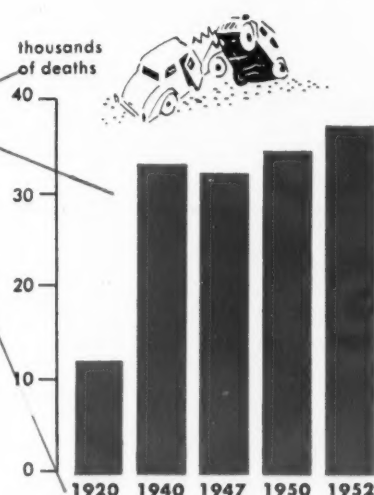


Figure 7

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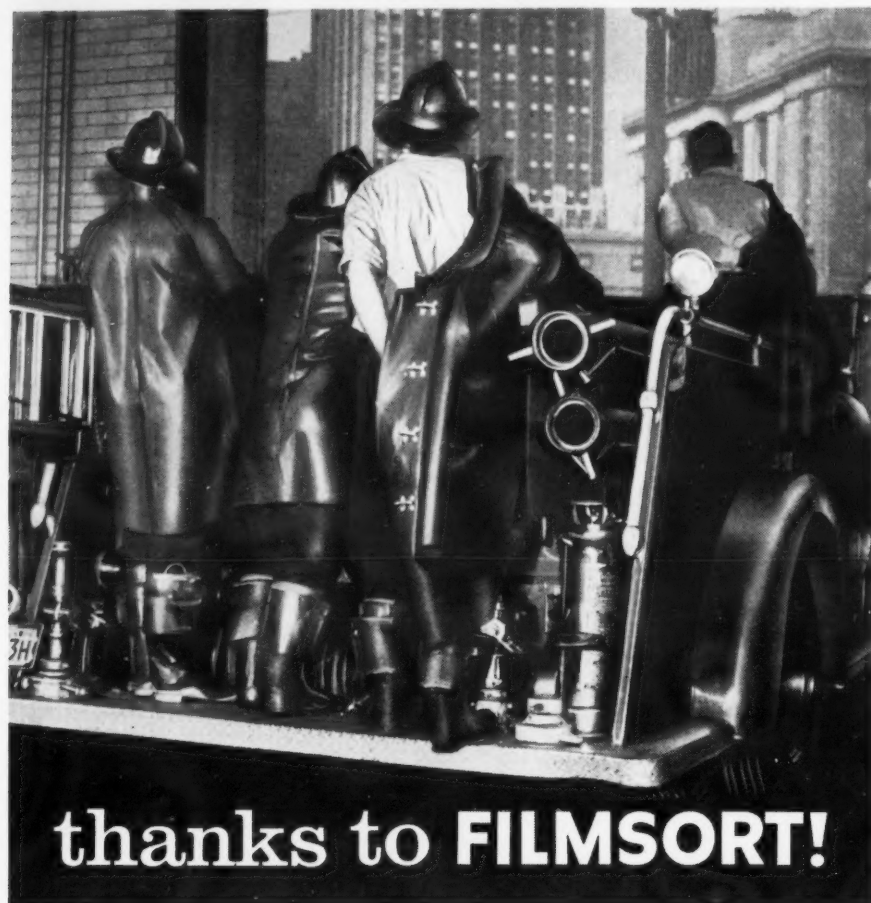
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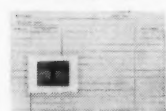
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of functions (see MANAGEMENT METHODS, March 1955). An effective organizational chart should not simply present every part of the organization without differentiating between more or less important relationships. It should be tailored to present the basic chain of command and dependence of main activities. Figures 8a and 8b illustrate this difference. Figure 8a is from the U. S. Government Organization Manual; Figure 8b shows the same

chart as it was clarified in a textbook.

Why the emphasis on tailoring? The chart which is unclear is worse than useless—it wastes time. Look at Figure 9, then check Figure 7 again.

How to prepare charts

How does a company go about setting up a charting program? The essential steps are:

► Determine specifically what information the top levels of management ex-

Figure 8a

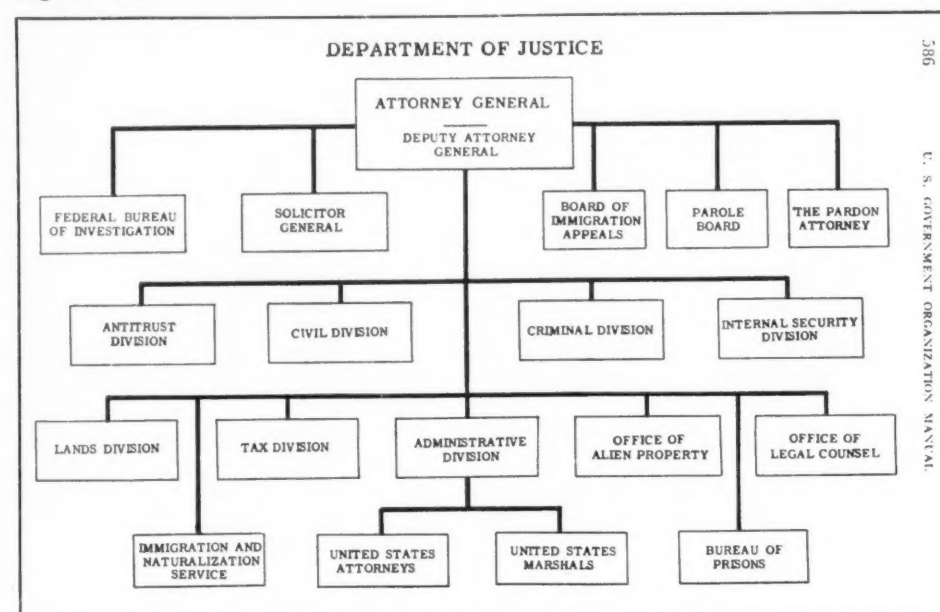


Figure 8b

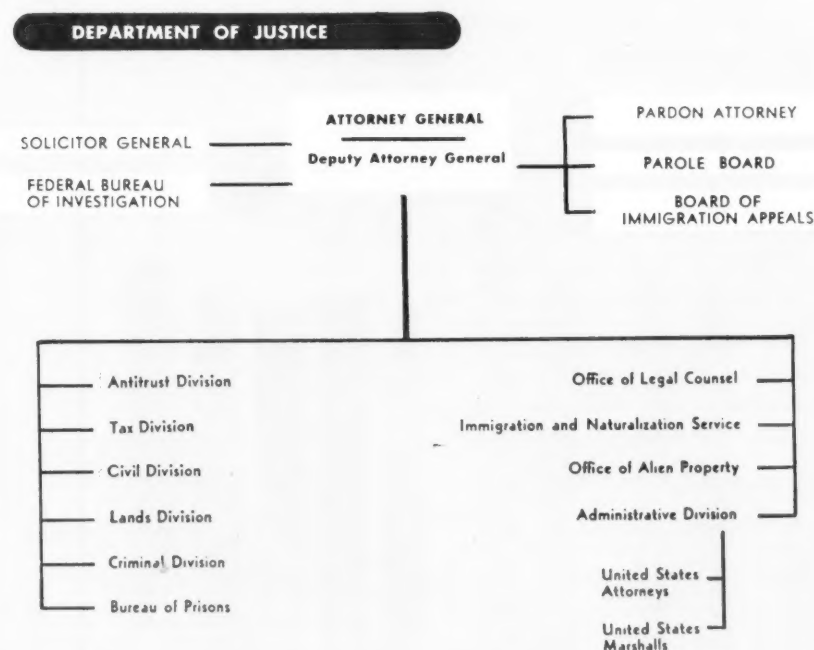
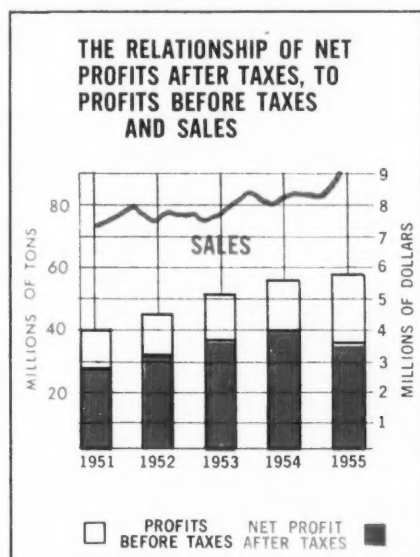


Figure 9

- unclear title
- cluttered
- point unclear



- key too far from beginning
- scale hard to read

pect and need.

- Prepare prototype charts for each group. Discuss and experiment before settling on any of them to make certain they don't include extraneous material.
- Select a model form which can be reproduced in quantity on standard graph paper, Kardex, or other internal charting material.

There's nothing static about charts. New tools are constantly finding new applications. Time, trouble, and the help of an expert in the planning stages of a chart program will pay off handsomely in better charts and simpler mechanics of chartmaking. m/m

Charts by Graphic Institute for: New York Telephone Company, Ginn and Company, McGraw-Hill Book Company, Inc., D. C. Heath and Co.



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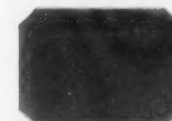
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Flexible costing for pension plans

When the management group of a medium-sized company begins to think of pensions—what follows? Some, perhaps, will seek professional guidance and engage the services of a pension consulting organization. More often, or so it seems, a member of the board or a top executive will be asked to investigate pension possibilities within a given range of cost.

It is taken for granted that a pension plan has a definite cost—which is true in an over-all sense. Very likely, it is further assumed that the fixed nature of the benefit program produces a fixed annual cost commitment. The latter is a misconception which possibly has caused some firms to adopt a needlessly low scale of benefits or to completely shelve the project for a period of time. A recent case will illustrate.

Planning a plan

We received a call from the head of a manufacturing concern asking us to meet with his board to discuss a profit sharing plan. The chairman opened the meeting with a resume of the background which had led to a decision to adopt a profit sharing plan. During the previous year, the company's hourly paid employees had negotiated a pension plan as part of a multi-employer group. This naturally had directed company thinking toward a pension program for the remaining 200 sales, clerical, and managerial employees.

After a few exploratory discussions, the board had approved a tentative level of benefits and asked the treasurer of the company to investigate the cost of the proposed plan. A cost calculation

was prepared by an insurance company and submitted through the company's regular insurance broker.

The board was disappointed by the results of the cost calculation—a check of the previous 11 years' earnings showed that the annual premium required to support the plan could not have been met in three of those years. The suggestion was then made that perhaps a bank could do better, and the treasurer was directed to ask the Trust Department at the local bank to design a pension plan within the company's means. The amount allocated for the plan was limited to the payment which could have been met in the three poorest earning years and the bank was directed to work within this cost limit.

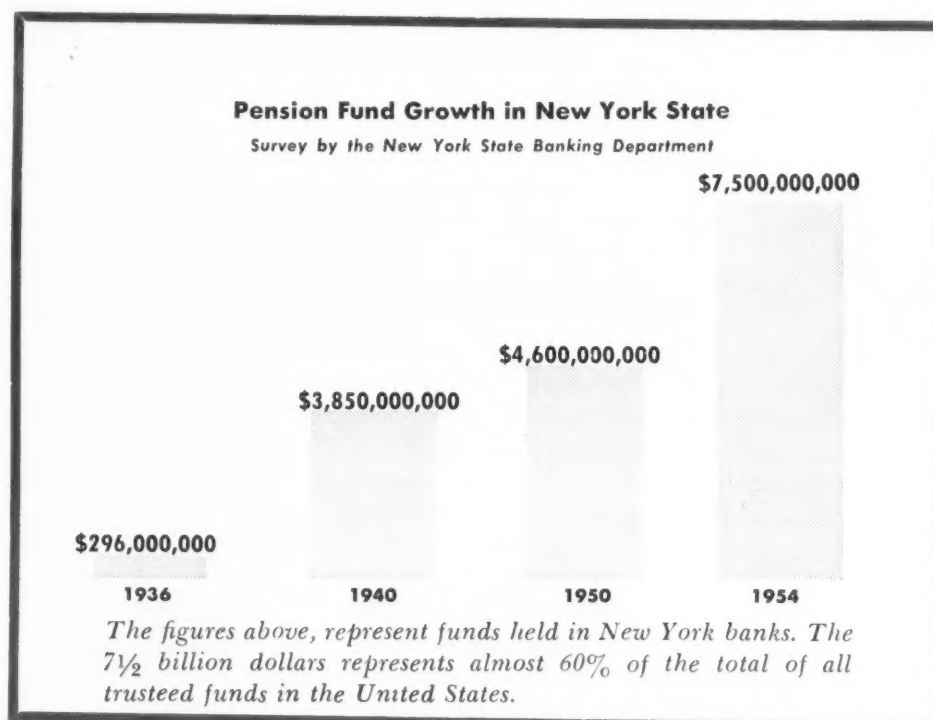
The result

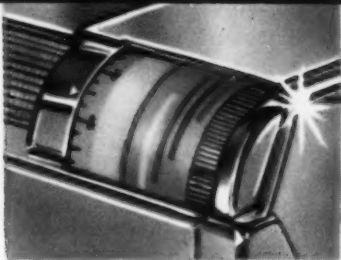
This procedure also led to disappointing results. The general benefit level was too low. Many of the best sales and clerical workers would receive less than was provided for the hourly workers in the collectively bargained plan. At this point, it was decided to forget about pensions and settle on a profit sharing plan.

During the discussion, we were told that three key managerial employees were nearing retirement age. Moreover, it was recognized that a profit sharing plan would do little for these individuals. There just wouldn't be enough time to accumulate a benefit appropriate to their standing with the company. We were asked to suggest a way of providing supplementary benefits.

Flexible costs

In our part of the discussion, we stressed the point that pension costs can be flexible, and that this fact permitted them to raise their sights above the





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three poorest years. As tactfully as possible, we pointed out that their difficulty arose through a misconception of pension finances. Either the bank or the insurance company might have advised them that a pension plan can be geared to *typical earning years*, rather than the poorest ones. But due to the approach used in each case, the company had withheld information that was basic.

We suggested that we be allowed to study the profits-before-taxes figures for the past 10 years, and make a recommendation as to the amount which could safely be spared for pension purposes. After some hesitation, the figures were brought in and discussed.

Attention then was turned to the future, particularly to the expected cash position of the firm; and as the over-all picture emerged, it became apparent that this company could afford the pension plan they really wanted despite a variable record of earnings. What these officials had not realized is that a sound plan can be based on the available earnings during a typical year and that the company can, within limits, contribute more or less than the given amount in any particular year.

How can annual pension costs be flexible? To answer this we must know something about the nature of these costs. A pension plan sets out to reward employees, at the point of retirement, for their many years of faithful service. The rewards are generally based on salary and employment, since these, in round measure, approximate an individual's worth to the concern.

Initial liability

Very often, at the start of a plan, the people who are most valuable have already put in many years of service, and are earning substantial salaries. Since benefits will be based on total employment, the pension plan inherits, so to speak, a liability for services rendered prior to its inception, and it follows that a part of future costs can be traced to previous employment. The cost of benefits which have accrued prior to the plan are often called the "past service liability" and this amount is usually calculated as a separate cost item. There is in addition, of course, an element of cost attributable to pension benefits which will be earned after the plan is



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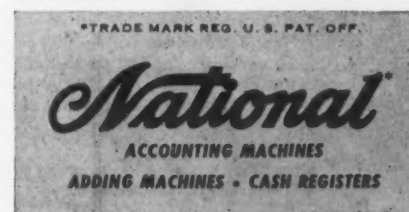
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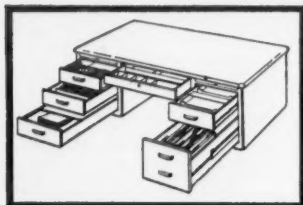
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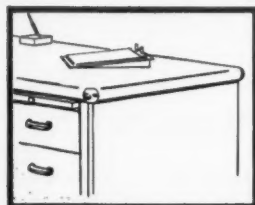
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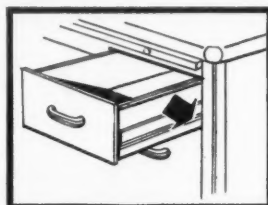
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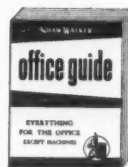
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in operation. This is often referred to as the "normal cost" of the plan.

The Treasury regulations governing pension contributions permit a great deal of latitude in the handling of past service costs. A company may, if it chooses, pay off its entire past service liability within 11 years, and still take a full tax deduction for the amounts so paid. On the other hand, it may, if it chooses, do nothing at all about paying for past service other than to meet the interest on the initial past service liability (when this is done the past service liability is said to be "frozen" and will never be liquidated if all of the actuarial assumptions are fulfilled).

The variation between these extremes can be surprising if the past service liability is large, and it very often is. In some cases, there may be a variation of more than 100% in the annual contribution allowable within the tax regulations. Thus, a plan could cost, say, \$50,000 per year on a minimum basis, and possibly \$100,000 per year (for about 11 years) when funded at the maximum rate. Any contribution between these limits would likewise be allowable. This single factor lends a considerable degree of flexibility to the financing of a pension program, but it is only a beginning.

Amortizing Costs

It is generally considered sound procedure for a company to undertake the "amortization" of past service costs according to a long range plan. For example, a company may decide to amortize such costs over 20 years, or 25 years, or perhaps over as much as a 40-year period. Such a decision is essentially an expression of general intention, and not the rigorous commitment that is perhaps implied by the word amortization. In practice, a company will probably salt away the maximum in the good years, and as little as possible in the lean. "As little as possible" can mean no payments at all for a year or more under certain circumstances.

As previously mentioned, the regulations require, as a minimum, that the unfunded past service liability be kept from growing beyond its initial amount. This means, in effect, that if a company has paid off a sizeable portion of its past service cost, it may be permitted to

suspend contributions for a period of time simply by applying the amounts previously contributed for past service toward the cost of current benefits.

Assuming that the suspension of contributions is due to a genuine business necessity, and that such suspension will not tend to discriminate in favor of the higher paid employees, this is a valid procedure. However, it should be noted that if any of the 25 highest paid employees are on pension at the time of such suspension, there is a limit placed on the amount of benefits payable to these employees. All in all, a suspension is not a matter to be taken lightly. Nevertheless it is important to realize that this extreme degree of flexibility may be available after the plan has been in effect for a few years.

There are other ways of meeting current cost payments in lean years, one of which is attracting attention at the present time. Trusteed or self insured pension plans are often valued on the "book value" method, whereby common stocks are carried on the books of the plant at cost. Because stocks are purchased primarily for their greater earning potential, this method ignores fluctuations of market price and produces stable funding requirements.

Stocks purchased several years ago for their attractive yields have, in many instances, shown a considerable degree of capital appreciation, but because the book value method has been used, such changes are not reflected in the assets of the pension trust. This suggests the possibility of meeting all or some part of a year's current costs through the sale of stocks, assuming that they can be replaced by new purchases of similar quality and yield.

Capital gains thus taken become a permanent part of the plan, and assume equal standing with amounts provided through company contributions. This device has the merit of meeting current costs without borrowing against previous past service contributions. It has found favor not only among companies whose earnings have fallen off, but also among others who could use a lump sum cash amount for plant expansion, the modernization of processes, or the maturity of company obligations.

There are other means of extending the flexibility of pension finances—the

application of the "carry over" provisions of the tax law, to mention one—but further discussion would serve only to belabor the point. Earnings which may be cyclical in nature can often provide a sound basis for a pension plan, if the financing is undertaken with a knowledge of underlying principles.

It would not be proper, however, to create an impression that pension financing is infinitely elastic, or that cost calculations have no fundamental significance. It was noted earlier that a given plan of benefits has a characteristic cost, at least in an over-all sense. This point, perhaps, is not too well understood by some in the business world. Occasionally, we hear wondrous tales of a company that converted an insured pension program to a self-insured trust, and was thus able to cut costs or increase benefits. It is distinctly possible that what appeared to be a cost reduction was a sleight-of-hand effect produced by a change in amortization rate, the actuarial assumptions, or both. Such changes could have the effect of lowering the annual contribution, but they are not necessarily basic in terms of ultimate cost.

It is possible to give a common sense explanation of the relatively fixed nature of long range costs. It has often been said that the total cost of a pension plan will be equal to the sum of all the benefits which will be paid out, plus all expenses incurred in its administration, less all income earned through the investment of reserves. It is apparent that *for a specific plan of benefits*, a reduction in over-all cost can be effected only by an increase in the amount of interest earned on the reserves, or through a reduction in the costs incurred in maintaining the plan—the benefits will be what they will be.

In the case mentioned above, the trusted or self-insured plan will cost less only if the net income earned on reserves is greater than that actually credited under the insured arrangement, and if the various charges made by the bank and actuary are less than the actual amounts which will be retained by the insurance company. These, and not the estimated annual cost figure, will be the true measure of ultimate economy.

Incidentally, a more rapid amortization of the past service, and more con-



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servative assumptions, will reduce the *total* cash outlay required to support a plan. Thus, when a company suspends or reduces contributions for a time, there is a slight increase in over-all cost; however, the practical advantage of such a privilege may easily outweigh the minor cost element involved.

While the annual cost may vary within wide limits, it is apparent from the long point of view, that any substantial reduction of cost can only result from a change in the rules for eligibility, a change in the distribution formula, or from some other modification of a fundamental order. Since, by their nature, all of these involve a reduction of benefits, such changes are difficult once a plan is in effect.

However, with expert assistance, a measure of ultimate economy can often be built into a program at the planning stage. Moreover, it is sometimes possible to offset at least a part of pension costs by eliminating some other form of compensation when the plan is announced. For example, it may be feasible to discontinue a costly program of separation pay simultaneous with the announcement of a pension plan (the steady employees usually will not object, since the change tends to reward those who stay with the company rather than those who leave). In the field of collective bargaining it is not uncommon for a company to provide pensions for its production employees as part of a "package" negotiation, wherein the cost of such benefits is included as part of an over-all wage increase. To some extent, something similar may be worked out with the salaried employees.

It is not possible to do more than suggest a range of possibilities here. Each pension plan is, at the same time, similar to all others and yet inherently unique. It is, or should be, designed to meet the needs and desires of a specific group. Moreover, it is a long term program, hence great care should be taken at the outset to see that the plan will fulfill all of its objectives. Once a particular plan has been undertaken, its long term costs, for the most part, have already been determined. Nevertheless, a large measure of variation is allowable in the year-to-year financing of the plan. Such variation can be most important when profits are sporadic, or less so when they are stable. m/m

MANAGEMENT METHODS

MM

asks the experts

THIS MONTH'S EXPERT



Joseph M. Trickett

Coordinator, Management Development, Food Machinery and Chemical Corporation, San Jose, Calif.

Although his home office is officially listed as San Jose, Calif., Joseph M. Trickett manages to divide his working time among all 40 plants of the Food Machinery and Chemical Corporation. A psychologist by training, and a former executive of the American Management Association, Trickett has characterized the FMC development program with his own best qualities; concern for human dignity and ordinary good business sense.

Although the F.M.C. program is only two and one-half years old, it has already gained significant prominence.

A personalized concept of management development

How Food Machinery Corporation fits the plan to the man

—not the man to the plan

QUESTION: Mr. Trickett, you were recently quoted as saying your company had no Management Development program, but that you had "as many programs as there are individuals to be developed." How can you accomplish this in a firm of 14,000 employees?

ANSWER: Your quote is correct but I suspect your premise may be wrong. Let me establish this fact—Management Development isn't necessarily a matter of training all men to be the president of the company. It doesn't necessarily involve a complicated replacement system for every position on the company's organization chart. We help the man improve his performance on his present job. This benefits the company and increases the man's opportunity to advance. This is what we mean by many different "programs" as there are individuals concerned.

QUESTION: How are you physically able to program and control the sheer volume of such development planning in a firm of your size?

ANSWER: I think you are confusing Management Development with a University curriculum. Not even the "replacement chart" programs operate that way. Remember—the men being "developed" handle full-time jobs. The responsibility for development, therefore, must be decentralized to each boss involved! The burden falls at the local level of management, though we at the headquarters level provide them with the tools to run the program, assistance when they need it, and a prod when they lag.

QUESTION: In spite of home office guidance and help, you must get a vast difference in quality of execution from plant to plant. How do you maintain uniformity or control?

ANSWER: Frankly, I don't know if we want uniformity. To my mind, active, sincere participation by the people involved will produce the most favorable results. It is unrealistic to ask for uniform results when dealing with people. People themselves are not uniform. As for "control" we have no reporting system. I make periodic visits to the various plants. I sit in on performance reviews. I listen to all the gripes and suggestions our people have about the process. My job is to stimulate and maintain interest in the entire activity and to get those executives who have neglected it, to take a more active part. In fact, this is a basic approach used by most Management Development "coordinators."

QUESTION: How does your program really differ, then, from conventional Management Development programs?

ANSWER: We have gone to great pains to avoid the stigma of a "mass production," centralized approach. Since our program was initiated two and a half years ago, we have pounded home the "self" or "man" development principle.

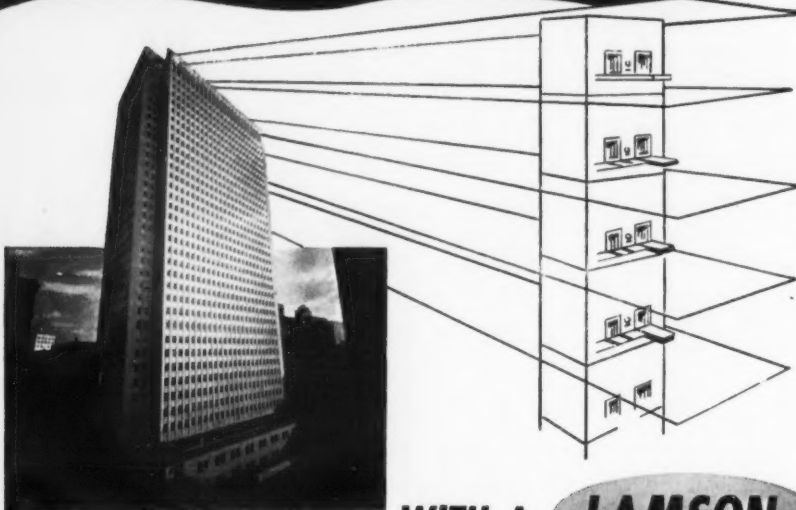
QUESTION: Aren't the two principles the same? Isn't your program geared to help guide new young blood into executive positions?

ANSWER: That's just what it isn't—and yet, I must confess, it is one result we anticipated and hope for. Let me explain—our approach is specifically aimed at *all* supervisory employees. We want to help *each one* perform his *present job* more efficiently and effectively. At the same time, we want to provide him with some tools

The basic tool of Management Development is the annual performance review session



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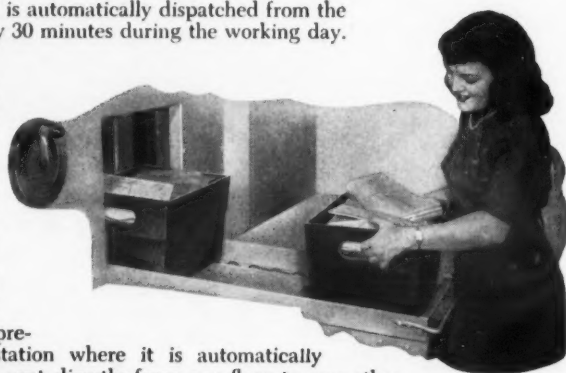
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Management development continued

PERFORMANCE REVIEW SUMMARY - SUBJECT A 2/14/56

Name: Donald M. Herman Position: Plant Supt. Date: 2/14/56

Indications of Needed Change or Improvement: Some things lack firmness. PEOPLE AND ORGANIZATION

Can improve his delegation. Is easy to understand.

II. PHYSICAL ASSES: Understands and wisely directs use of facilities.

Doesn't plan his own work. PLANNING AND INITIATION

best advantage. Should emphasize importance of creativity.

Should be more prompt in getting group opinions and decisions. PLANNING AND INITIATION

share in decision-making but uses much time.

V. INTERNAL RELATIONS: Shows cooperation with members of other groups. Less out of his way to cooperate with other supervisors.

VI. EXTERNAL RELATIONS: Outstanding in his community.

VII. SPECIALIZED SKILLS AND KNOWLEDGE: Adequate for job.

VIII. GENERAL SKILLS AND KNOWLEDGE: Adequate for job.

IX. HABITS-ATTITUDES-BEHAVIOR: Lateness in meeting deadlines. Lack of promptness reflected in personal life.

- X. WHAT IMPROVEMENT OR CHANGE WOULD CURRENTLY BE MOST BENEFICIAL? Better planning and use of his own time and that of his subordinates.
- XI. WHAT DOES HE DO ABOUT HIS SELF-DEVELOPMENT? Unknown at this time, but apparently not very much.
- XII. WHAT DOES HE DO TO DEVELOP HIS SUBORDINATES? He is aware of his responsibilities, and has been active in the development of certain individuals.
- XIII. WHAT DOES HE WANT TO DO? Apparently content to remain as Plant Supt.
- XIV. WHAT IS HIS APPARENT CAPACITY FOR GROWTH? Growth will be limited unless he does something to broaden his present horizons. Could qualify as general production Supt. in larger plant. Does have potential.
- XV. ARE THERE PEOPLE WITHIN THE ORGANIZATION CAPABLE OF REPLACING HIM? Two men are presently being groomed as possible replacements. One is currently a general foreman, the other is Supt. of a smaller plant.
- PROPOSED DEVELOPMENTAL ACTION AND COMMENTS: So far, little has been done to encourage personal development, due, in part, to the isolation of his plant. Recommend that he go to the AMA Management Course this year, and that his superiors work closely with him to help improve his planning and use of time, and the meaning and concept of complete delegation.

PMO:OKD
Rev. 1/56

Review Group:
L. Miller
H. H. Jacobs
B. Roberts
(Chairman)

A typical performance review summary illustrates the thorough annual going-over each man receives. To save space, a numerical code is sometimes used. Each number refers to a specific characteristic listed on an accompanying reference sheet. For example, "sometimes lacks firmness" would be "4" in the code. Note that the form allows equal space for commendation and criticism.



But why MEN over 45?

Our doctors still don't know why, but if you are a man over 45 you are six times as likely to develop lung cancer as a man of your age twenty years ago. They do know, however, that their chances of saving your life could be about ten times greater if they could only detect cancer long before you yourself notice any symptom. (Only 1 in every 20 lung cancers is being cured today, largely because most cases progress too far before detected.)

That's why we urge that you make a habit of having your chest X-rayed every six months, no matter how well you may feel. The alarming increase of lung cancer in men over 45 more than justifies such precautions. Far too many men die needlessly!

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American
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MANAGEMENT METHODS

and concepts to prepare him to tackle bigger jobs. In doing this, we believe, we are training our executives of the future. However, I must re-emphasize this point—our program is aimed at the individual employee and his improvement in carrying out his present job.

QUESTION: Do you mean that you are indirectly training every employee to be an executive?

ANSWER: Not at all. Every person is not capable or even desirous of becoming an executive. However, we feel that the opportunity to become one belongs to everyone. What we are doing is throwing out the opportunity for development and improvement to as wide a group as possible. We realize that few will be able to take full advantage of the opportunity. But, and this is important, we know that a large majority of our people will enjoy their jobs better if they learn how to do them better and they know that we are interested in strengthening them both in today's and in tomorrow's jobs.

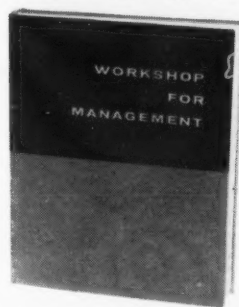
QUESTION: Just how far down into the ranks do you extend the program?

ANSWER: In most operating divisions, this program applies to all overtime "exempt" employees and goes right up to the division heads. Perhaps it would help to highlight our plan if I explained the principles under which most companies' management development programs appear to operate. Many of these employ a "cadet corps," or "chosen-few," approach. A group of younger men is selected by means of a rigid recruiting and selection process and placed in a special category. They receive special training and attention. Basically, this concept has been criticized as "undemocratic," since only the "elite" have a chance to participate. Another large group of companies is concerned with replacements for present positions. Here, the principal tool is a "replacement chart." The company draws up a chart of the management positions and places the names of potential candidates behind or below the name of each present executive. This focuses attention upon the promotional ladder to the exclusion of present performance. This concept, also has been called "undemocratic," because of its emphasis on the "heir apparent."

QUESTION: Returning to your company's program, we know that FMC is highly diversified. You operate some 40

Which of these questions do you want answered about electronic office systems and equipment?

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where they are recommended over electronic office procedures... How and where to benefit from manual operations like writing boards, bookless bookkeeping, unit media, analyslips, peg-strip accounting.

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ANSWER: I think it might be better to examine our local-level operation first, then you'll see how we obviate what you call "headquarters control." Let's start with the performance review. This is a conference where an employee's performance in his *present* position is "reviewed" by an executive panel. You don't have to be a trained

QUESTION: Who else besides the boss

ANSWER: It is usually a three-man group, plus the coordinator. The immediate supervisor of the subject employee names at least two others from outside the organizational unit involved—but these men obviously must have had working contact with the man being reviewed. Wherever possible, these members are on the same supervisory level as the man's boss.

ANSWER: Yes, the coordinator has been selected by the division or local manager, and he is supposed to be the local "expert" on management and personnel development. This local coordinator operates the "system" part of this approach. That is, he keeps track of who is due for review, notifies the respective bosses, establishes the time and place of the review session, chairs the meeting, and records the results of the one-hour plus discussion. The number of coordinators at a plant depends on the number of participants in the development program.

ANSWER: I think so, but let's look at a typical performance review. These sessions are conducted once a year for each employee. He is not present. During the review session, the coordinator records the consensus of the groups' discussion on the "Summary Sheet" (*See charts page 26*). You will note that this sheet has a number of sections. We feel that these various categories or areas of responsibility encompass the entire job. He asks questions within the scope of each of these areas, and elicits comments and opinions from all members of the group.

ANSWER: He carefully avoids noting anything about which there is disagreement. In fact, he obtains complete agreement—or he records nothing. His objective is to get a considered *group judgment*, rather than a mixture of separate personal judgments and opinions. This completed summary sheet then becomes the basis for the ensuing discussion between the boss and the individual whose performance was re-



PAPERWORK...

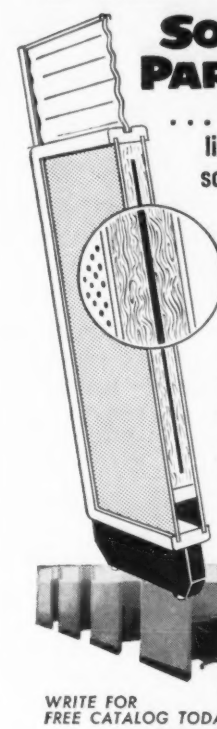
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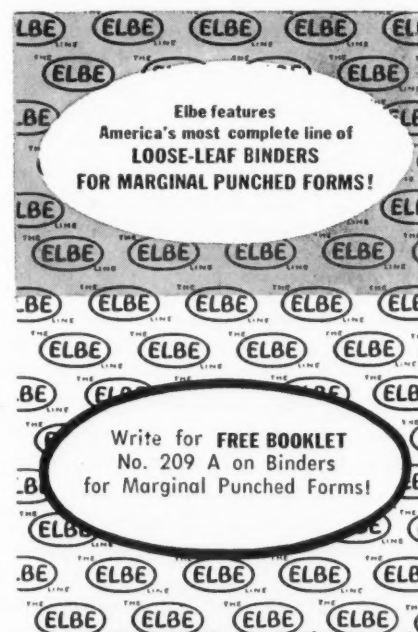


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MANAGEMENT METHODS

viewed. The boss may amplify and illustrate the comments on the summary sheet, but it is the basis of his "development planning" with the individual. The summary sheet is retained locally.

QUESTION: Are there any other forms involved in the performance review process or technique?

ANSWER: Yes, several. To begin with, there is the Experience Record, a personal data plus brief statements about ambitions or aspirations, and any special skills or abilities the individual feels he has. Also, each member of the review group has a one-page "manual"—a sheet which explains the *how* and the *why* of this particular approach. Also, there is a reference sheet of "thought starters" or acts of successful managers, which the group may use to pin-point discussion in any of the 15 areas of the summary sheet.

QUESTION: Does the coordinator do anything more than record the evaluation of the panel?

ANSWER: Yes, he is responsible for synthesizing the recommendations of the panel. He must also keep before the group, the fact that the review is a constructive force, that it is not set up to pick a person apart. When something negative in the subject's work or personality is uncovered, the coordinator is responsible for drawing out suggestions to overcome this weakness. This is part of the "development" phase of the program.

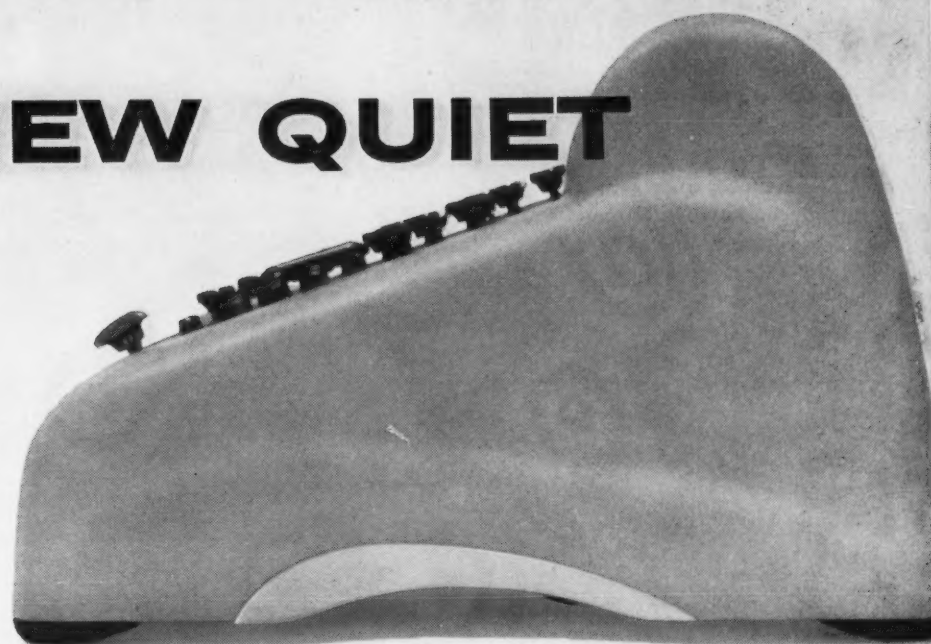
QUESTION: How do you get these recommendations across to the employee in realistic form?

ANSWER: This, of course, is the crux of the whole process. Some bosses can do this better than others and we continually strive to improve this function. Also, we have a simple guide-sheet to assist in this. It is called an "Individual Development Plan." This merely permits the recording of *why* an improvement or change in performance is indicated: *what* the individual and the boss agree can be done about it, and *when* and *how* the agreed-to action will take place.

QUESTION: Is this appraisal process which you have described, the sole basis for your development program?

ANSWER: I would describe the perform-

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ance review, as we have constructed it, the cornerstone of our program. It is our way of getting down to individual needs and requirements. Then, based on these estimates, we have the whole gamut of developmental methods, devices, and techniques. For example, we use University management courses, AMA and other seminars, special evening courses in a variety of subjects, coaching by supervisors, specialized reading assignments, counseling, and all the other recognized aids in development. Our method of appraisal and our "all levels" approach are probably not unique but are certainly distinguishing features of our approach to man-

agement or executive development.

QUESTION: Do you consider the FMC program the one best way to go about a personal development program?

ANSWER: No. There is no such thing as a "one best way." Our method is simply one approach to get our line bosses at each level to work more effectively with each of their subordinates. The object is to provide these supervisors with tools which they can and will use to facilitate their day-to-day working relationship with their people.

QUESTION: How do the individual plant managers and division executives know what course of study or specific university program, or reading material to use in their development suggestions?

ANSWER: It is part of my job to work with them and see that they are informed of new courses, available books, and other development tools and methods. Also, each local coordinator is the local "expert" on management development. He is supposed to know what developmental resources are available—and I and my associate are supposed to help them "tool up."

QUESTION: Let me ask you this—after over two years' experience, does the system work? Can you give us any idea of how successful "management development" has been in your company?

ANSWER: Of course, this is the \$64,000 question in the field of management development. There are no final, complete answers. Further, two or three years experience is not sufficient time for any tangible results to show. However, I think our approach works. During the past year, about one-third of our Division Managers attended some university management program. Perhaps twice that number from middle management—the department-head level in a plant or division—attended some such program. We have begun to use evening classes, special workshops and seminars, directed reading, and such techniques on a somewhat organized—rather than a hit-and-miss—basis. Most important of all, wherever this approach is being followed, bosses are talking to and "coaching" their people. They discuss present responsibilities, the employee's hopes and ambitions, present methods and future goals. This is the essence of "management development."

QUESTION: Is there one particular case or activity which illustrates this degree of success?

ANSWER: I could point to several top-level executives whose attitudes, approach, and performance have improved. However, it will take some time for these effects to filter down through their organizations. For example, in one of our outlying operations, there is a top manager who has been in his present, or a similar job, for at least 40 years. His recent comment, after several participations in performance reviews for his and other departments' people was, "Joe, I find that I now know my people

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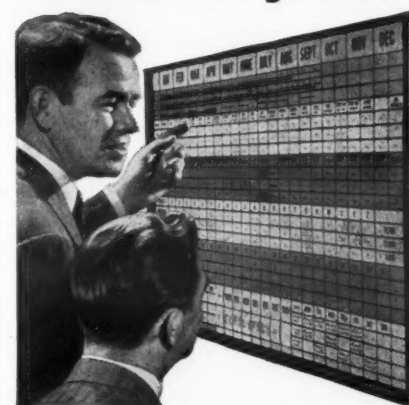
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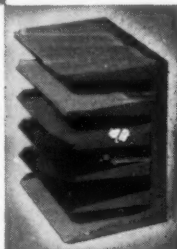
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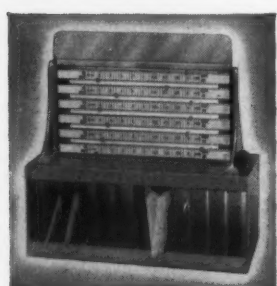
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better." Mind you, he had been working with some of them for 40 years. In another division, a comparable executive said, "I am getting three things out of these performance review sessions: first, I get to see my own subordinates through the eyes of others; second, I am learning more about job responsibilities and individuals in some of the other departments whose performance reviews I sit in on; and finally, I am learning a lot about some of my colleagues with whom I sit in these sessions. I learn what they think of their subordinates and others' subordinates, and even what they think of themselves."

QUESTION: Although the program is less than three years old, has it made any progress toward filling top executive positions? Has it stimulated horizontal shifting?

ANSWER: We haven't had many top-level openings. Also, we are now in the process of taking the "next step" in the direction of improving our ability to do what you call "horizontal shifting." A "clearing house" function is being established to facilitate internal staffing of key jobs, on an interdivisional basis. Any horizontal rotation that is done will be to broaden specific individuals and to fill existing openings—that is, such transfers will not be done on an "en masse basis" or into created or stand-by jobs. Here, again, such assignments will be aimed at strengthening the individual involved—the question will always be asked, "What specific, new experience will round out his capabilities?"

QUESTION: Do your management employees approve of the program? Has there been any trouble selling it as an established policy?

ANSWER: To my knowledge, there has been complete, individual acceptance of this approach. Naturally, enthusiasm and application are stronger at some locations and some individuals are more development-minded. But, so far as I know, there have been no negative results or employee resistance. There has been criticism of the amount of time that this activity takes. But our system is constantly simplified and streamlined to save time. All who have used the techniques, however, agree with the concept that you have to spend time to save time, that this is an investment that will produce future returns; that it takes time to develop a man. And "man development" is our chief objective. . . . m/m

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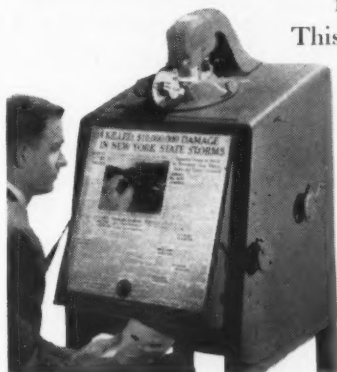
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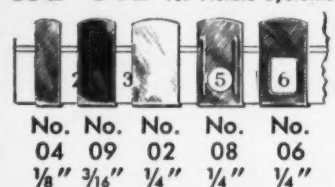
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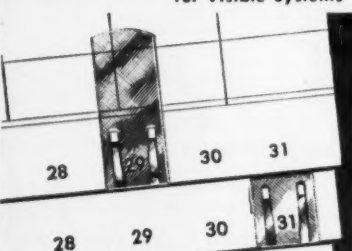
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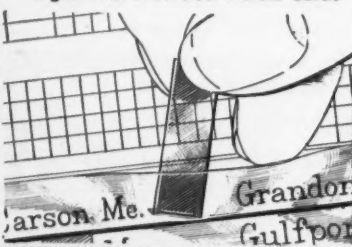
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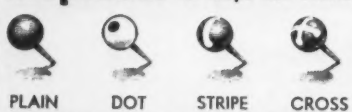
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HUMAN RELATIONS

reports

EDITOR'S NOTE: Unfortunately, much of the social research in human behavior is being done by groups working independently of one another. Significant facts are often buried in long and highly technical reports. In addition, many of the researchers are reluctant to have their findings "popularized" by untrained observers who may distort them. With these facts in mind, we have arranged with Dr. Donald A. Laird, an Industrial Psychologist, to collect and author this series of Human Research Studies. Dr. Laird was formerly head of the Psychology Department at Colgate Psychological Laboratory, and Director of the Ayer Foundation for Consumer Analysis. The numbers that appear in parentheses refer to source material texts. These are listed numerically under "Bibliography" on page 34.

The most effective way to give orders is *not to*. Motivate workers to set constructive, long-range goals for themselves, and you virtually eliminate the short-range problem of getting someone to "Carry out those boxes."

This conclusion, based on psychological studies among hundreds of industrial and non-industrial groups, is supported by these findings:

- Consciously or not, groups inevitably set some of their own goals.
- Results are from two to ten times better when a work goal is set by the group than it is when presented as an executive order.

In short, the successful leader learns to develop some goals *with* the group. He doesn't assume that they have all the goals he wishes they had, or that they will accept his goal simply because he orders or gives logic-tight reasons why they should.

Why workers do don't

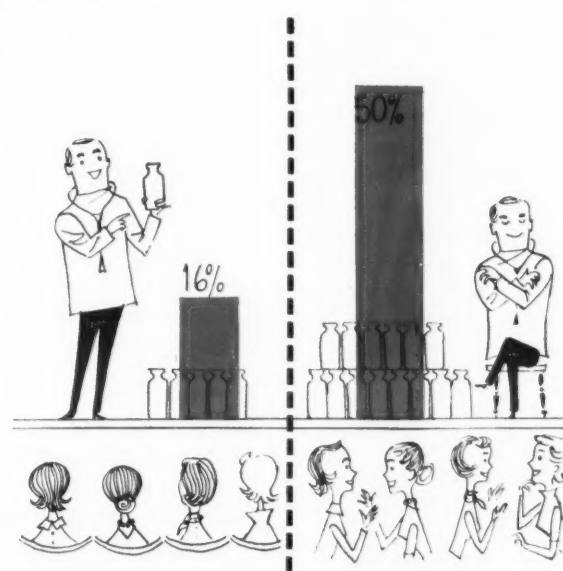
Some bosses, with only a vague notion of how group forces operate, have attempted various strategies to "sell" workers on new goals. One is to include an obvious flaw in the plan, to be dropped when the workers spot it. Then the group is supposed to accept the rest of the idea as its own. Another "technique" has the boss introducing his idea as "Something one of you suggested some time ago." Still another is based on the assumption that if the boss permits employees to decide on one

goal, they'll accept an unrelated one enthusiastically.

The records and a considerable body of experience show that these devices seldom work. In fact, they often backfire. No substitute exists for sincerity and a democratic approach, as the first two case histories demonstrate.

How strongly does group pressure influence the individual? Very strongly. And it isn't necessarily the majority which wields the club. Cases 3 and 4 demonstrate this fact.

CASE 1



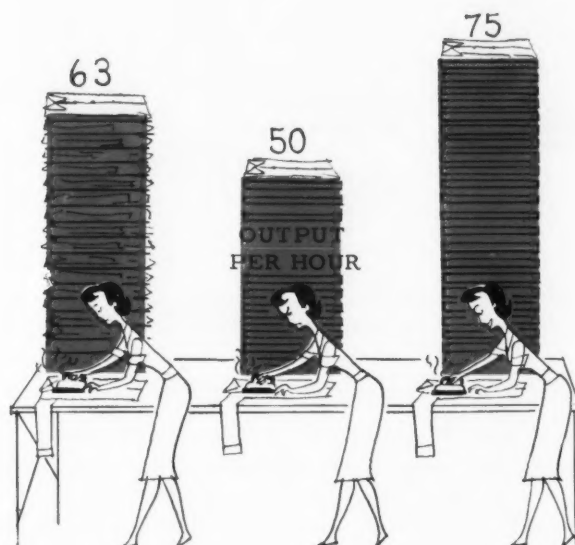
In an effort to get Iowa housewives to use more milk, a well-known nutritionist lectured neighborhood groups in laymen's language. The women found the talks interesting and convincing, but only 16% increased their milk consumption as a result.

Later, the same expert met with similar groups, getting them to discuss their food problems themselves. He merely answered questions. Covering the same points in the same length of time as the lecture, the ladies concluded they should use more milk—and one month later 50% of them actually did!

By Dr. Marian Radke-Yarrow, National Institute of Mental Health (9).

follow leaders' orders

CASE 2



A pajama factory foreman told pressers to put finished pieces in a shallow box instead of on the piece of cardboard they had been using. As a result of this "insignificant change" the girls began to argue with the methods engineer, flout their foreman and file grievances. Some even quit. Production dropped.

The pressers' hostility had been so aroused by the autocratic manner in which the change was made that they actually believed the work was more difficult.

When another slight change was contemplated, top brass introduced the subject at a group meeting where these pressers helped to work out the new procedure. Within three weeks, production climbed much higher.

The growth of central planning and methods departments makes situations like these acute in many firms. Staff experts usually set goals for rather than with workers. Even if there's no resentment, the fact remains that goals set up by others are simply chores. On the other hand, goals set up by the group itself are a challenge to each member—including those who disagreed with them in the first place.

Originally reported in the journal "Human Relations" by Drs. John R. P. French, Jr., and Lester Coch. For similar studies with male groups (4) and (7).

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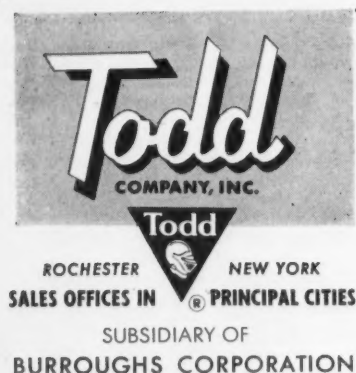
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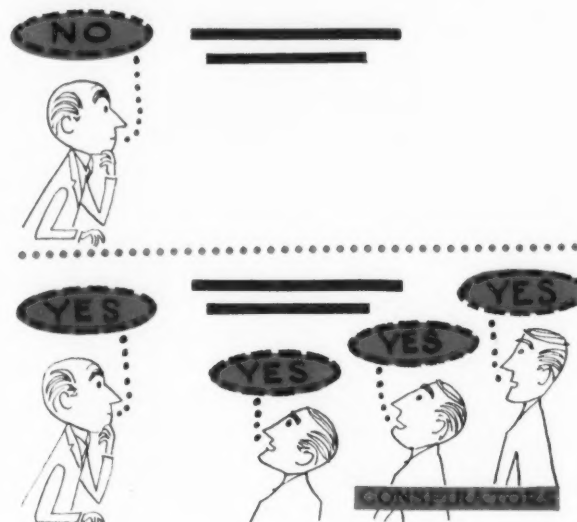
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Why workers do/don't follow leaders' orders

CASE 3



A group of men, all high school graduates with average eyesight, were asked to judge whether two obviously different lines were of the same length. When alone, they were almost 100% correct.

Then each man unknowingly sat in with a group of conspirators instructed to call out wrong answers first. As soon as three or more strangers spoke up, one-third of the victims rejected the evidence of their own eyes and saw the lines as identical. Significantly, a group of three was as powerful as a group of 16 in leading the subjects astray.

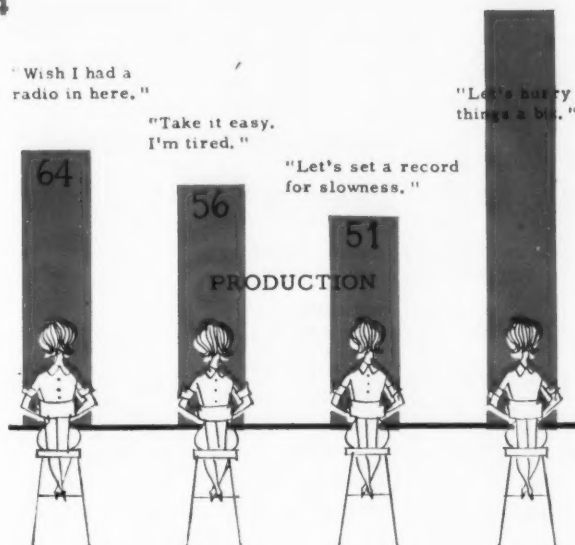
Some of the men said later that the line lengths actually seemed to change; some deliberately answered incorrectly for fear of appearing odd to the group—but most of the men thought the group must be right because it was unanimous!

By Dr. S. E. Asch while a fellow of the Guggenheim Memorial Foundation (1). Other similar studies (10), (5), (6).

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CASE 4



In each new team of three girls who cut and assembled checkerboards, there was one undercover agent assigned to foment slowdown. The boss' specific orders were for high output.

Production dropped some 30% after the agents' seemingly casual, joking remarks ("Wish I had a radio in here," "Take it easy, I'm tired")—their prearranged signals.

Similarly, the agents later passed along such speedup messages as: "Can't you hurry things a bit?" Output rose from 55% to 96% above the base period. Throughout, all other working conditions were the same.

Experts reasoned that the slowdown messages were less effective than the speed up ones because the girls were strangers to each other and a group conscience had not yet completely replaced individual ones.

As shown, even when accidentally set, a group goal is no less binding on members. Thus it is easy for some workers to stretch facts or compromise their conscience (i.e. condoning chiseling on unemployment compensation) in order to conform to the group.

By Dr. Stanley Schachter, *Laboratory for Research in Social Relations, University of Minnesota, financed by the Carnegie Corp. Other references: (3) (11).*

Continued ►

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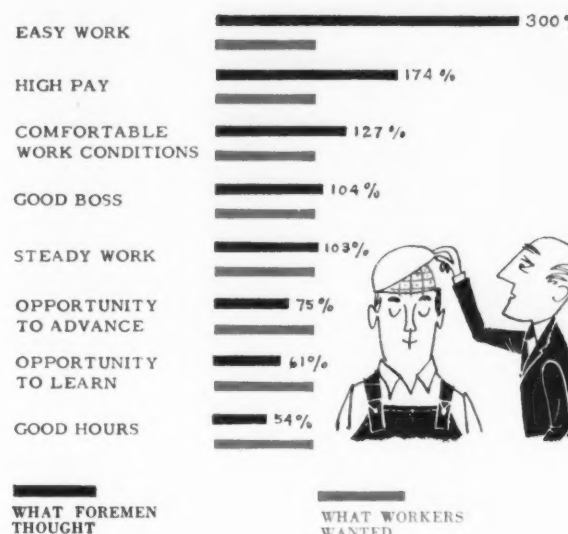
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Why workers do/don't follow leaders' orders

CASE 5



The leader who participates in evolving goals can divert some of these group forces to more constructive and less accidental lines. How does a boss go about setting goals with the group?

"Sales" strategies won't do it. Two other approaches might. One, the "group think" is a down-to-earth discussion session with employees (for details on how to run a group think, see MM, May '55). The other, more tenuous, exists within the leader's mind. It's a quality of clairvoyance.

Many successful leaders have an astonishingly accurate idea of what their workers want without having been told directly. In fact, most workers don't and can't express their goal motivations in so many words.

This ability to divine other's aspirations is called empathy. The leader with low empathy will very likely miss the target when he sets up goals with groups. It isn't surprising that low sensitivity to workers' attitudes accompanies low productivity (2) (8) (13).

How good are front-line leaders in sensing workers' desires? A study compared blue collar workers' stated wants with what 55 of their foremen thought these workers wanted. The bosses vastly overrated the importance of such things as easy work, high pay, comfortable work conditions, good bosses, and steady work. They underrated worker concern with opportunity to advance, opportunity to learn, and good hours—all factors concerned with the social force of prestige.

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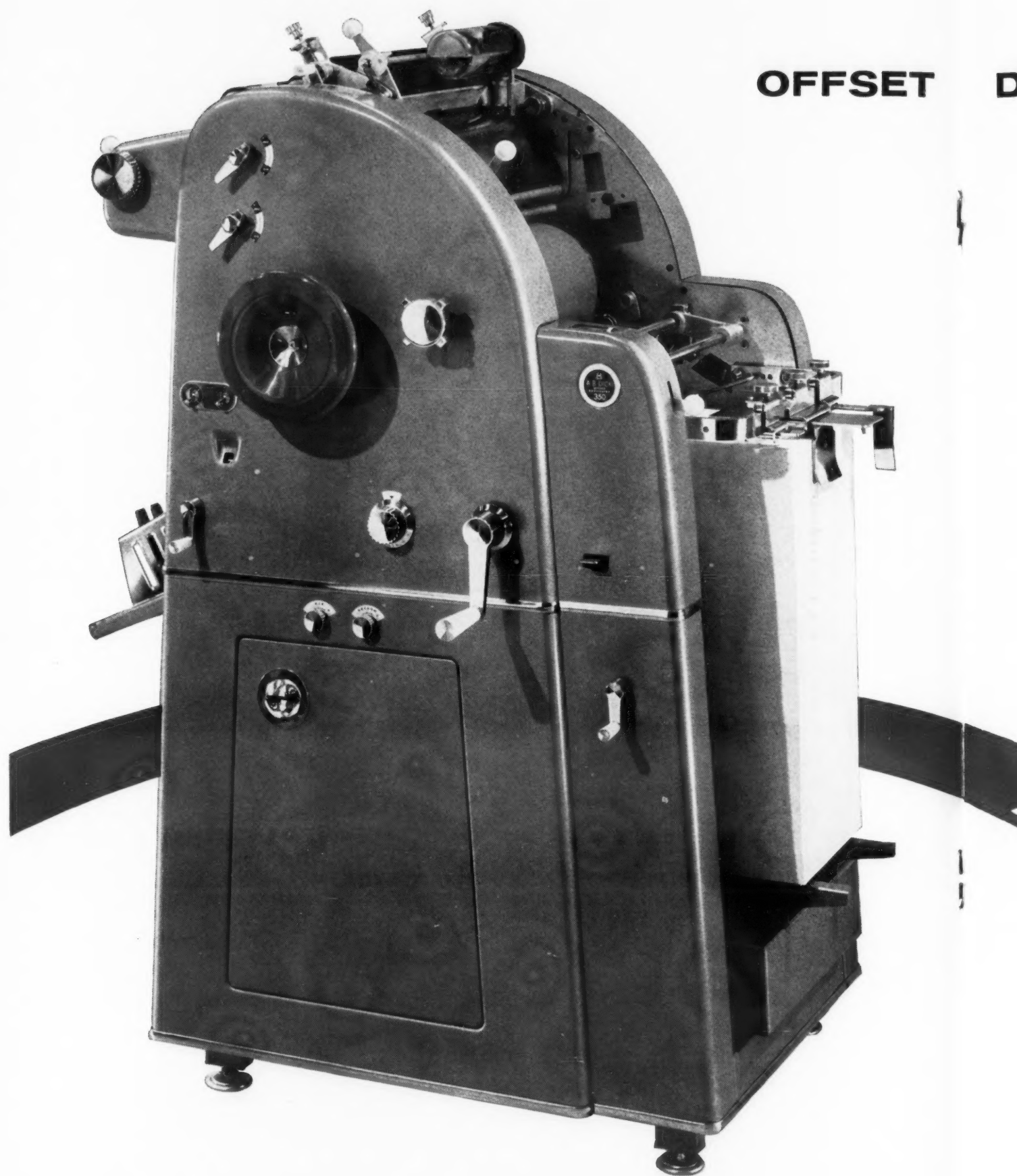


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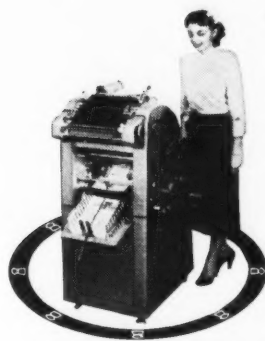
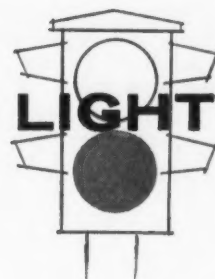
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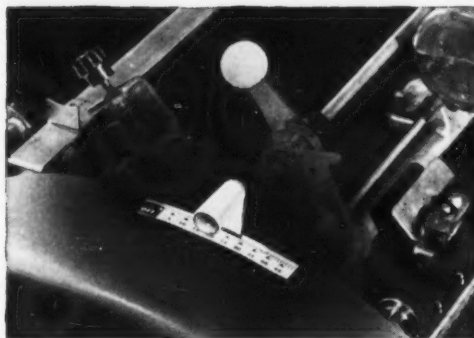
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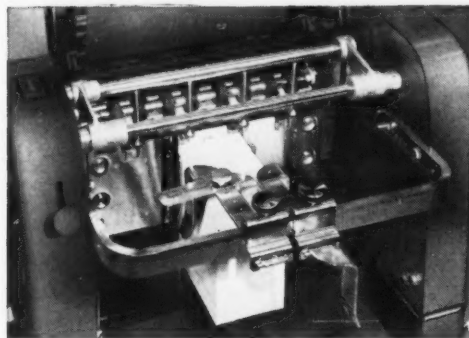
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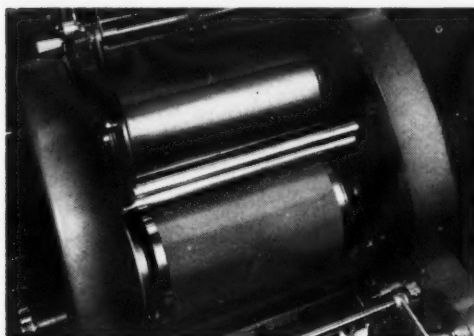
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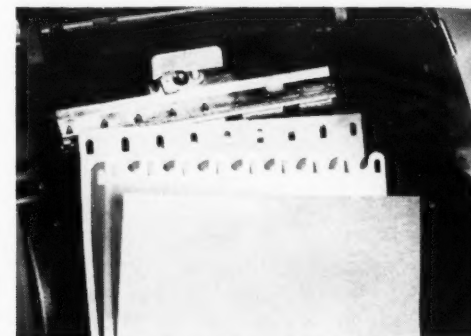
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with Lemuel R. Boulware
Vice President, General Electric Company

How GE selects an industrial site

QUESTION: Mr. Boulware, most of the literature on industrial site selection puts its emphasis on specific requirements like transportation, raw material sources, labor rates, power supply, and the like. Assuming that any company looking for a new plant site must satisfy its needs for these essential factors, isn't there something more basic you look for in picking a location for a new GE operation?

ANSWER: Yes, there certainly is. All other things being equal, we believe that a *good business climate* is the most important thing which any community has to offer an employer. A company can flourish and grow—and help a community to prosper—in the proper climate even though it may *not* be in the best possible location with respect to raw materials or markets. On the other hand, a poor business climate may prevent a company from operating, even surviving, in an otherwise ideal location.

QUESTION: Just what do you mean by "business climate" in a community?

ANSWER: Well, basically, the business climate in a community reflects the prevail-

ing attitudes of people in that area toward business. In some places, the prevailing attitude is one of opposition to the operation of any industry in the community. You find this in some suburban communities that want to stay residential. In other places, the attitude is one of resigned acceptance of a business or industry as a necessary nuisance. And, then, there are communities in which there is widespread recognition of the importance of getting and keeping good employers. These attitudes, of course, determine the treatment which employers receive in the community.

Measuring a good climate

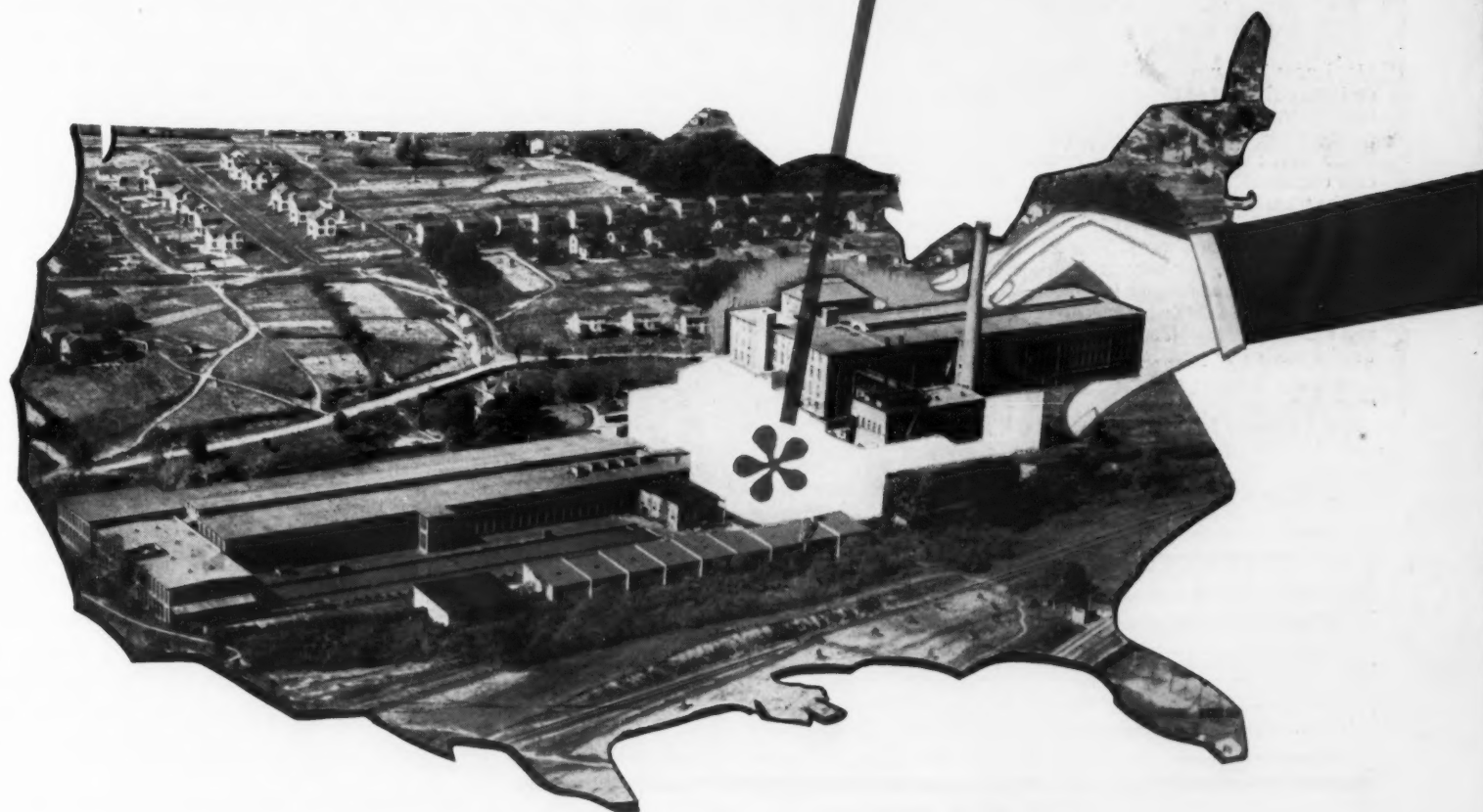
QUESTION: Is this "good business climate" a measurable quality?

ANSWER: I can't give you a formula for it, but our mail indicates that understanding of the concept is general across the entire country. This understanding is especially acute over the whole of the old industrial area north of the Ohio and east of the Mississippi where we have more than 80% of our plants and more than 90% of our employment. It seems to be most intense in

Massachusetts and New York where more than four out of 10 of our employees are located, and where a vast variety of costs, in addition to those for wages, have become alarmingly high as compared with those in most of the other 46 states.

QUESTION: How do you go about evaluating the business climate in a community?

ANSWER: We watch to see whether we can expect understanding, deserved respect, and fair treatment from the community's public servants in such areas as the



MR. BOULWARE is Vice President for Public and Employee Relations. Prior to this, he was V.P. for Employee and Plant Community Relations. He has been a pioneer in the plant community relations field. His forthright leadership has helped General Electric maintain the largest and most competent program of this kind in the world.

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courts, taxes, law enforcement, and the press. We try, for example, to determine whether taxes are fair or discriminatory, whether zoning or building ordinances are sound or unwise. And we are particularly interested in whether laws are enforced impartially and effectively during strikes as well as at other times.

Of course, the success record of other employers in the community is a very important measure of the business climate. If other employers have not been successful there, we try to find out whether the fault lies with them or the community. Where plants in the community have been empty for some time, we try to find out why the high cost of building new plants elsewhere hasn't made these empty ones very attractive buys.

The Utica story

QUESTION: Can you give us an example of a community that has done something about developing a better business climate?

ANSWER: Yes, there are several, but one in particular where we have plants is Utica, New York. Instead of turning to the Government for aid in solving their community problem, the people of Utica had the will to do something constructive about mass unemployment and accomplished a miracle of revival through their own initiative. Faced with a crisis of 3,000 unemployed textile workers due to a move of local mills South, a cross section of Utica's citizens formed a 22-member Community Action Committee. Its program included finding out what non-textile jobs were available in and near the city; giving idle workers aptitude tests to determine their special skills; and training workers so their skills could be adapted to existing job vacancies.

QUESTION: Was this program successful in Utica?

ANSWER: Yes, definitely. It has provided increased wages, increased bank deposits, and increased sales. A good example of its success is the fact that, when this program started, General Electric had only one plant in Utica. We now have four. This should indicate what we think of the town.

QUESTION: In other words, a favorable business climate can outweigh all the specific requirements in your final choice of a site?

ANSWER: We can't exclude specific re-

quirements, nor do we want to. There are certainly great differences among the 105 cities in 28 states where our 136 manufacturing plants are located.

In general, we compare communities in terms of: 1) the number and skill of the potential employees available; 2) the existing local and connecting transportation facilities; 3) power, fuel, and water supply; 4) available housing and plant sites; 5) educational, recreational, religious, and cultural facilities.

Many communities are able to provide us, or almost any other employer, with a sufficient supply of these basic ingredients.

The effect of wage rates

QUESTION: What do you look for in the way of wage rates?

ANSWER: Wages are only one of the hundred-and-one costs which can and do vary widely from one community to another. In addition, differences in wage rates do not necessarily result in differences in the labor costs of production.

Our ability to remain competitive—and thus continue to provide jobs—depends upon how our *total costs* of doing business, including wages, compare with the costs which our competitors incur in other locations. Of course, a community with wage or other cost disadvantages must help offset these in some way if it is to remain competitively attractive to an employer.

QUESTION: Back to this "business climate" point you have made—it is easy to see why a community can and will offset wage disadvantages for a big employer like GE. But can a smaller firm hope to get the same active consideration?

ANSWER: Yes—and with good reason. Take these statistics gathered by *Manufacturers Record*—since they indicate in specific terms how far-reaching is the effect of even a small employer on a community. A new industry employing only 150 men would mean an average plant investment of \$200,000 and provide an annual payroll of \$500,000. It would also serve as the major support for 33 retail establishments, maintain a 22-room school with 18 teachers, and be the means of support of approximately 1,000 people. It would also mean sales and services for 400 automobiles, \$100,000 annually for the railroads, opportunities for 24 professional men, a taxable valuation of \$2,500,000, yearly markets for \$250,000 in agricultural products, and an annual ex-

MANAGEMENT METHODS

penditure in trade of \$500,000.

QUESTION: In other words, it behooves a community to do something about reducing costs elsewhere when they can't compete on wages?

ANSWER: The question of competitive costs is a central one to any businessman in our profit and loss system. The cost of carrying on a business in one place as compared with another is of prime importance when an employer is deciding where to locate. Once an employer is established in a particular community, of course, he is reluctant to move even when costs of doing business there start to get out of line. Eventually, however, employers located in communities which develop sizeable cost disadvantages that threaten to force them out of the market, must either go out of business or move to some other location.

In our constant study of various communities as possible locations for our additional operations, we examine competitive costs carefully. We watch to see if unduly high costs are causing employers in those communities to go out of business, or to do their expanding in other places. We also check to see whether the costs of doing business in the community are being kept competitive enough to attract new employers to their location.

The struggle for new plants

QUESTION: Do you have any comment on the competition among communities to attract employers by concessions and similar offers.

ANSWER: First of all, we insist on being a good taxpayer with no bargains asked. But if anyone were interested in tax concessions or similar offers it would be well to make sure they are not just a mask for local cost disadvantages. Temporary tax or other such advantages must be of little or no interest to an employer who is seriously seeking a permanent location in which to try to operate profitably and expand over the years. A community with a good business climate, reasonable facilities, and convenient access to natural resources and markets, should be able to get and keep good employers without artificial lures.

QUESTION: What are some cost disadvantages which may handicap the selection of a community?

ANSWER: There are many such cost dis-

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advantages which, especially when they occur together, may discourage an employer from locating in, or staying in a particular area.

Local and state taxes may bear unfairly upon a business or be administered in a discriminatory fashion. Or those taxes may become disproportionately or unbearably high as a result of extravagant government spending.

In all but two states, unemployment compensation is financed solely by employer contributions. Abuses which, for example, keep costs high by providing payments for reasons other than actual lack of work, in many cases, may unduly penalize employers in some states.

Workmen's Compensation abuses, such as administration that fails to distinguish between an honest injury and the exaggerated claim, may result in costs which are much higher for employers in some states than for their competitors in other states.

Some communities seem to suffer more than others from cost disadvantages arising out of feather-bedding practices: organized resistance to improved machines and methods: slow-downs, walk-outs, and improper strikes, illegal picketing, and boycotts. It may seem strange to list some of these practices as cost disadvantages, but the fact is that they do make it more difficult and expensive to carry on a business

in some places than in other places. For that reason, we compare communities, or states, in terms of these and similar items.

QUESTION: Could one of these other items be the difference between labor laws in the different states?

ANSWER: Definitely. Under the overriding federal labor law, the Taft-Hartley law, individual states have the right to enact the so-called "right-to-work" laws. These are of particular importance to employers and employees. For example, of the 65 million in the work force only 15 million belong to unions. These laws guarantee the employee the right not to join a union if he so chooses, and provides an opportunity for employees to actually demonstrate that they can and will treat employees fairly without being forced into it.

The community spirit

QUESTION: Is there anything in addition to a good business climate and competitive costs of doing business which you seek in a community?

ANSWER: Yes, there is one more thing of major importance. We call it *community loyalty*, for want of a better term. Commu-

nity loyalty involves much more than the booster spirit. The press plays a big role. From our point of view, community loyalty can be measured by the extent to which thought-leaders and other representatives in the community speak well of the deserving employers there, rather than treating them as whipping posts.

QUESTION: Just why do you feel that a business is affected by what people in the community may say about it?

ANSWER: It all comes down to a question of reputation. A company's success—its ability to provide more and steadier jobs over the years—is based on the reputation it acquires. Each year companies spend hundreds of millions of dollars on advertising as one way of building and maintaining their reputations. Yet the advertising, and other efforts of a company to build a good reputation, can be offset in whole or in part by the stories about that company which originate in the communities where the plants are located.

Spokesmen for unions and other organizations, as well as individuals among clergymen, teachers, politicians, and publishers, can all have a very material effect on a company for good or bad. Their statements and actions can not only affect the amount and regularity of a company's sales of its

Progressiveness, one of the nine major headings in General Electric's guide for appraising business climate, is broken down into many pertinent and specific questions. Other major headings are Government, Labor Relations, People, Labor Costs, Community Facilities, Social, Cultural and Educational Institutions, Business, Citizenship, and National Issues affecting the community.

GUIDE TO MAKING A BUSINESS CLIMATE APPRAISAL

Question	Answer	Relation to Business Climate		
		Good	Doubtful	Bad
A. COMMUNITY PROGRESSIVENESS				
1. Healthy & Balanced Industrial Growth				
a. Are present efforts to attract new industry consistent with community needs and orderly growth in terms of: Labor supply? Available plant sites? Municipal & utility services?				
b. Do population trends in the community provide for a balanced distribution of age groups? For example, is there a tendency for the young people to leave the community or other conditions creating an imbalance?				
c. Is the community well diversified industrially?				
d. Is the community's economy well balanced with respect to manufacturing, commerce, service?				
e. Are the community's industries dynamic and growing or are they static and declining?				
f. What effort is your state making to attract new industry?				

products, but can also affect employee attitudes and output and thus the cost of producing these goods. The fact is that public criticism of an employer—to the extent it is believed—tends to cut down jobs for employees. On the other hand, understanding approval, and warranted public praise of an employer, tend to cut his costs and increase the sales on which jobs depend.

Cooperation vs. rule

QUESTION: Does this mean that you seek a community in which you will be free from criticism?

ANSWER: Not at all! We believe that we, like everyone else, should be subject to criticism if and when we deserve it. But we feel that criticism which is undeserved serves no useful purpose and may have very serious adverse effects on both the employer and the community, whose prosperity depends, in part at least, on the employer's activities there.

QUESTION: Well, what about employer loyalty to the community?

ANSWER: We would certainly be wary of any community toward which local employers do not exhibit loyalty. That's why we feel it is important to find out about the relationships which exist between any community and its employers—to find out whether employers are moving out or in, and why they are doing so.

QUESTION: What do you think an ideal relationship between employers and the community would be?

ANSWER: It seems to us that General Electric, or any other employer, is a customer of the community in which it operates. As in any other free-market relationship between customer and supplier, this one will not work successfully for either party for long unless it is a two-way, value-received, *something-for-something* arrangement that is mutually rewarding. Both the community and the employer have got to give as well as receive. m/m

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Redesigning products for better marketability

Redesigning products can be a dangerous business. Done in the right way it can do much to improve profits, but misused it can prove to be a very costly mistake. For that reason, you should approach the problem of product redesign systematically and open-mindedly. It is not something to be undertaken lightly—because "everybody's doing it."

Appraisal of your product

The first step in product redesign is to find out if any design change is needed or desirable. The most difficult part of the appraisal is objectivity. But you must know how your products rates, as compared to competitive ones, in the eyes of your present customers, your potential customers, and your distributors or dealers.

These preliminaries are necessary for at least two good reasons. First, a design change may be complicated and costly. You might be able to get better sales results with less cost and trouble by making some changes in your sales policy, and in your promotion emphasis.

Secondly, drastic redesigning may make a product unacceptable to its present users. Hence, it is always worthwhile to try to sell an item as an improved version of a product they have already accepted.

Design can affect a product in many ways. Here are five important ones, of which the first three are self-explanatory:

- ▶ Ease of operation
- ▶ Quality of performance or durability
- ▶ Manufacturing cost
- ▶ Scope of usefulness
- ▶ Appearance

Scope of usefulness is very important because it determines the market within which the product competes. The scope can be improved in either or both of two ways:

1. Make the product adaptable and practical for additional uses by the present customers who use it anyway.

2. Make the product adaptable and practical for initial uses by new customers.

Appearance is the most obvious consequence of design in most cases. There is little question in the minds of manufacturers and merchandisers of consumer goods that appearance is a vital factor in the success or failure of a product. m/m

From a Management Aid of the Small Business Administration, by Thomas Semon and the late Paul W. Stewart, Stewart, Dougall and Associates, Inc., New York.

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MANAGEMENT METHODS

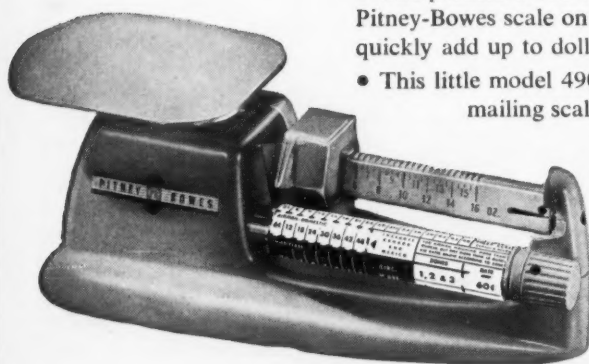
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How to get an accurate physical inventory

in the shortest possible time

Twelve step inventory technique cuts production delay to minimum

However efficient a plant's accounting system, its Book Inventory records must be reconciled with an annual physical check of materials actually on hand. Two different methods for taking this physical inventory are used. One is to cover all storage areas in the course of a year by checking the stock on a different section of floor each successive week. The other is to do the whole job at one time.

The advantage of this latter method is that it gives an accurate picture of the over-all situation, so that all records can be reconciled simultaneously. The traditional objection to taking physical inventory of the whole plant at one time is that it interferes with, often totally stops, production for several days while the job is being done.

But now a method for taking inventory in a large plant in a single day has been perfected by Gene H. Kline, a top accounting executive with the General Foods Corporation, in whose plants this method is being successfully used. This system was developed over a period of years for a number of large and small companies in the automotive, aircraft, electrical appliance, and farm equipment industries. It can be used in any industry. The complete procedure embraces 12 simple steps.

1. Draw an easily understood diagram of each floor area in the plant to be inventoried. Have sufficient copies made so that each of the two counting teams you will appoint for every area, has a copy for that section of floor for which they are responsible. Each supervisory team should have a copy, and a surplus for mislaid copies.

2. Divide the manpower available for the actual counting into two-man teams, and draw up an assignment sheet showing the areas each team is to count. (Provide for having each area counted twice by different teams.)

3. List all classes of items to be counted in each area, indicating how each class is to be recorded; i.e., whether in pounds, barrels, dozens, gallons, etc.

4. Select a two-man team to supervise the counting in each area or group of areas. Each supervisory team should consist of the foreman who supervises that section of the plant and an accountant to work with him.

5. Have an established manufacturer of patched system tags supply you with a quantity sufficient for recording on a separate tag the quantity of each different class of material found stored in each separate area to be inventoried (Figure 1). These tags should be pre-numbered in sequence.

6. Give to each supervisory team a quantity of tags sufficient for the counting teams assigned to the areas under the supervisory team's direction. Record those tag assignments by numbers on an Inventory Tag Control Schedule (Figure 2). Explain to all concerned that every tag must be accounted for.

(next page, please)

No. 4838

SECOND COUNT

Location No. 4838

Quantity

Unit of Count

Counted By

FIRST COUNT

Location No. 4838

Article

Description

Quantity

Unit of Count

Counted By

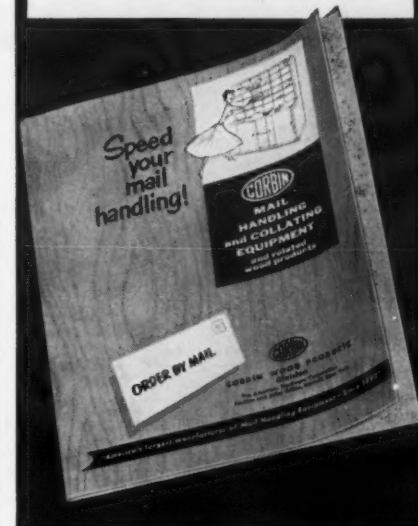
Date

FIGURE 1: The pre-numbered patched tags provide accurate control of first and second counts. The pre-numbering facilitates reconciliation between the two counting teams.

FIGURE 2: The tags are listed by number on a master schedule. The name of the foreman to whom they are issued, the location of the inventory, and the number of tags issued are included on the form.

INVENTORY TAG CONTROL SCHEDULE							
Prepared By				Date:			
BUILDING	INVENTORY LOCATION NUMBER	ASSIGNED FOREMAN	ASSIGNED ACCOUNTANT	PRE-NUMBERED INVENTORY TAGS CHARGED OUT	NUMBER OF TAGS CHARGES OUT	TAGS RET'D SPOILED OR VOIDED	SIGNATURE OF ACCOUNTANT RECEIVING TAGS
C&C Basement	B-1	Smith	Fletcher	901-075	75		
	B-2	Black	Fletcher	076-150	75		
C&C 1st Floor	PR	Parker	Martin	151-300	150		
C&C Warehouse	W-1	Buras	Hagan	801-900	100		
No. 2 Warehouse	A-1	Mapes	Long	901-1050	150		
York (Sheds & Drums)		White	Long	1051-1100	50		

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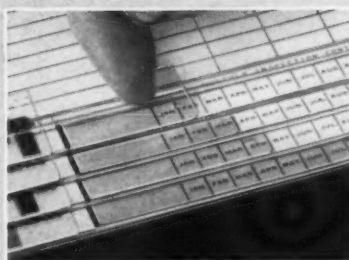
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FIRM _____

(Circle 327 for more information)

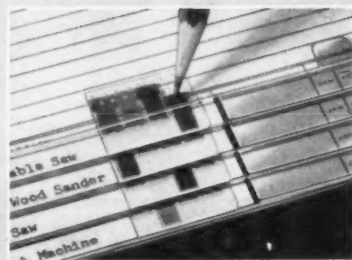
ACME VISIBLE

PREVENTIVE MAINTENANCE RECORD SYSTEMS CUT "DOWN" TIME



ONCE A MONTH

PROGRESSIVE signals, always visible, show the inspection schedule on a monthly basis. Various colors designate type of work to be done. When work is completed and entered on record card, signal is advanced to month in which next inspection is due.



ONCE A WEEK

LOCK-IN CHAIN signals... 4 windows each a different color, reveal the week within the month when inspection is to be made. With both month and week signalled, you avoid missing semi-monthly inspections or those requiring more frequent attention.



More and more, increased production depends on effective maintenance. The secret of successful Preventive Maintenance is accurate scheduling and rigid adherence to the schedule.

Acme Visible record equipment, with Acme hinged pockets and the two cards on one hanger feature, is ideal for follow-up control. Each machine and motor is listed on an individual card placed in the back of pocket—in facing pocket a "History of Repairs" record is placed, with signals *always visible*, to indicate the next inspection or lubrication date. "Spare Parts in Stock" record card is hung on the same hanger as pocket carrying "History of Repairs" card.

ACME VISIBLE RECORDS, INC. Crozet, Virginia

- ☐ Send us more information and literature on Preventive Maintenance.
- ☐ We are interested in Acme Visible equipment for _____ records.
- ☐ Have representative call. Date _____ Time _____

Company _____ Attention _____
Address _____
City _____ Zone _____ State _____

(Circle 254 for more information)

C 356

**ACME VISIBLE
RECORDS, INC.**
CROZET, VIRGINIA

DISTRICT OFFICES
AND REPRESENTATIVES
IN PRINCIPAL CITIES

7. Prepare and issue lists of counting instructions for the guidance of each supervisory team and counting teams.

8. Hold a meeting with all supervisory teams to go over typed or mimeographed counting instructions. Clear up any questions they may raise.

9. See that the supervisory teams hold a similar meeting with the accounting teams under their respective direction.

10. As early as possible on the day selected, start the actual count. (If tags assigned to a supervisory team for distribution to its counting teams prove insufficient, do not allow the team to borrow any tags from other teams. Insist that they obtain any additional tags needed from a central control so that the tag numbers may be recorded on the Inventory Tag Control Schedule.)

11. The first counting team counts an area and should attach a tag to each pile or bin counted, fill out the lower section of this tag, tear off this stub and hand it in to the supervisory team for the area. The second counting team records its inventory figure on the second section of the tag, tears this stub off and turns it in to the supervisory team. The supervisory team should require that the numbers on the tag stubs turned in by the second team match those turned in by the first team.

12. The accountant on the supervisory team should check the inventory figure on each tag stub turned in by the second team against the figure on the corresponding stub turned in by the first team and reconcile any variations. No erasures should be made. Any figures the accountant decides should not be used, should merely have a line drawn through them. The accountant may also classify by a symbol on the tag recording the first count, the nature of the material counted; that is, whether it is raw material, material in process, or finished goods. All adjustments in figures should be made on the tag stubs used for the first count. Thus only these stubs need be considered in the final tabulation made by the counting department, to which these stubs should be routed from the control center.

The advantages of this system are that it yields records which are accurate, fixes responsibility for any errors, and makes the actual counting work relatively easy for the participants. m/m

C.C. MOKUM SOLVES ANOTHER

COFFEE BREAK PROBLEM

by AL CAPP



The coffee-break is a problem in any size office or plant! A Rudd-Melikian dispenser is the answer. It's enjoyed by employees—helps keep them at the job. Conveniently and dependably serves Kwik-Kafé coffee—100% pure, fresh-frozen. Check with your local Kwik-Kafé dealer or write direct to us for complete details.

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Hatboro, Pa.

Gentlemen:

Please send me Booklet MM-15C, explaining how to control the coffee-break with R-M dispensers.

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(Circle 311 for more information)

MANAGEMENT METHODS

capsule

BOOKS FOR MANAGEMENT

reports

How to Win Success Before 40

For young men who want to gain 20 years of extra knowledge and business experience now, this volume offers a host of very illuminating techniques. Among the practical case histories contained here, the reader can find scores of ways to help develop attributes like sound judgment, self confidence, and improved memory.

The book is a collection of success stories, each emphasizing a point or rule applicable to the ambitious young businessman. It is divided into three main sections: How to Control Your Destiny, How to Pattern a Successful Life, and How to Sell Yourself and Your Ideas to Others.

A unique feature of the book is a number of check lists which the reader can use to appraise his abilities, recognize his weaknesses, and create a program for possible success before 40.

WILLIAM G. DAMROTH, *Prentice-Hall, Inc., 70 Fifth Ave., New York 11, N.Y.* 256 Pages. \$4.95.

Measuring Business Changes

This book describes and explains more than 50 of the key indicators that executives can use to interpret and forecast business conditions. Divided into nine sections, it covers the basic measures of change in national income and product, population, labor, commodity prices, production and business activity, construction activity and costs, trade, financial and stock prices. This is the first text to present complete and authoritative descriptions of these indicators in terms a business man can understand. Written in handbook style, the study covers mis-uses of the indicators as well as their uses.

RICHARD M. SNYDER, *John Wiley & Sons, Inc., 440 Fourth Ave., New York 16, N.Y.* 382 Pages. \$7.95.

Standard Handbook for Accountants

Two objectives ascribed to the deceased J. K. Lasser motivate this extensive effort. The first is to promote "blue paper procedures" in the accountant's operations as an efficient economic aid, and the other is to promote the proper procedures in his functional relationship with his client.

Prepared by 62 specialists, this book provides aid to practicing accountants, and members of accounting and auditing firms in three distinct and practical areas: the ways and means of running an accounting office efficiently, the accounting methods and techniques for handling various types of accounts and accounting services, and the fundamentals of accounting principle as a ready reference in any office.

Edited by J. K. Lasser Institute, McGraw-Hill Book Company, Inc., 327 W. 41st St., New York 36, N.Y. 1,056 Pages, 199 illustrations. \$15.00.

T.W.A. Vacation Guide and World Atlas

Globe-trotting business men will find this book a handy companion on worldwide trips. Filled with useful bits of information, the volume features an easy-to-use chart indicating climate, customs and entry requisites, tipping, money, and hotel data for all foreign countries. Besides travel information, it also contains maps of all the countries and continents.

C. S. Hammond and Company, Maplewood, N.J. 384 Pages. \$7.50.

Tax Planning in Business Policy

Warnings of tax pitfalls in vacation pay and fringe benefits highlight the topics contained in this transcript of a recent tax conference for business executives. Written in question and answer form, this paper-bound volume is an edited account of queries put to experts of the New York State Society of Public Accountants, and their answers. It covers subjects ranging from estate planning to stockholder relations.

American Institute of Accountants, 270 Madison Ave., New York 16, N.Y. 144 Pages. \$2.00.



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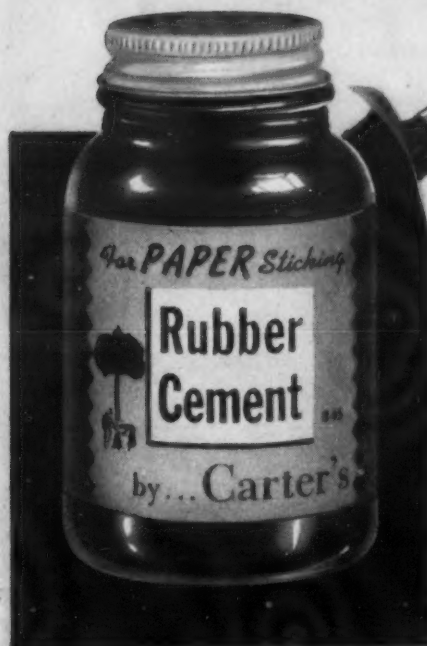


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C A M B R I D G E 4 2 , M A S S A C H U S E T T S
(Circle 269 for more information)

sales ideas

How to run a big convention on a small budget

Limited to a small budget, a sales convention was put on for \$100,000 that provided a program of recognition, inspiration, fun, and education. This is estimated to be less than one-third of what a comparable meeting would cost.

By making use of a "do-it-yourself" approach, Tupperware Home Parties, Inc., held their recent sales convention on an informal, participative basis. A four-day combination birthday party and sales meeting was held for a thousand dealers. They fed, entertained, and housed 1,000 people at a location 14 miles from the nearest convention facilities.

The economical handling of the convention-birthday party event depended in great part on the company's ability to excite the attendees with the idea of providing their own entertainment. Distributors ran side show con-



A 40-minute fireworks display highlighted a full day of carnival activities.



The complete convention facilities include a food tent, floradora show tent, cattle ring, "hotel" storage building, complete midway, including concession tents, merry-go-round, and ferris wheel.

MANAGEMENT METHODS



Dining took place in this tent and included such comforts as table cloths. Special transparent canvas let in the light. The floors held a heavy coat of wood chips to prevent dust.

cessions, arranged special costumes, and brought unique prizes to an auction which featured objects from each part of the country.

Housing was solved by using Orlando hotels and chartering buses to transport people to the convention site. Those who drove their own cars to Florida, however, stayed in nearby Kissimmee (population 5,000, four miles away). The town's two hotels and four motels were alerted in advance, and block reservations made. This divided attendees into two towns, but eased the problem of transportation by bus.

Feeding was handled by hiring a restaurant chain to cater the two meals served daily at the convention site. The food was trucked from Orlando, already prepared. Last-minute, on-the-spot work was done in a tent. Another tent, the size of a football field, served as a dining room. It was furnished with tables and chairs from a rental service in Tampa, 80 miles from the convention town.

For the serious days of training, study, and award giving, an outdoor pavilion, seating 1,000, and an indoor auditorium, seating another 600, were used each day.

The vast, sandy plain behind the company's office building was transformed into a 19th century village carnival ground. They rented some tents and erected a false hotel front on the storage building.

Direction of the crowds for the various contests and special events on the midway and carnival grounds were handled over a public address system

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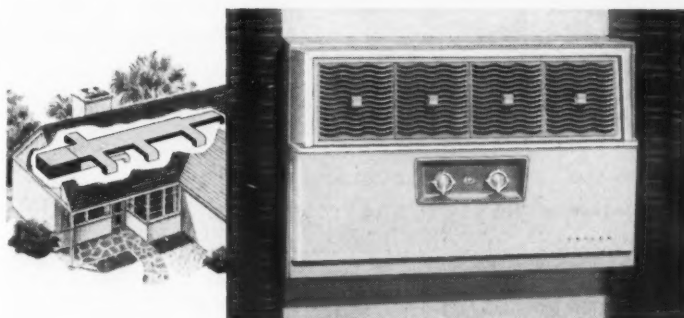
● This is Philco's 20th Anniversary in air conditioning and again for 1956 Philco is first with more automatic features, more quality features, more exclusive features. Whatever your needs—air conditioning for one room or an entire building—it will pay you to find out how Philco engineering and "know how" can save you money and solve almost any problem. The full story, with specifications and new lower prices, is yours for the asking and without the slightest obligation on your part.

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You can now have a *full* one horsepower unit housed in a cabinet only 13 $\frac{3}{4}$ inches from front to back *all inside the room*. It can be on the sill, on the floor, or built into the wall. There is no overhang—nothing extends outdoors. Same compact cabinet is also available with $\frac{3}{4}$ H.P. system. Either size unit can also be used to entirely replace an unsightly radiator for heating.

Nothing Extends Outdoors



Super-Economy 2 H.P. Multi-Room Unit

Philco now brings you a new way to air condition several rooms or an entire home at the lowest cost ever. New 2 H.P. unit does not need expensive metal ducts, but instead uses a fiber glass air distribution system almost anyone can install. Unit is compact—does not take up valuable floor space—and saves expense on many other counts. Get the full story now.

(Circle 336 for more information)



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C & Tioga Sts., Philadelphia 34, Pa.

Without obligation, please send me specifications and prices for all 1956 Philco air conditioners.

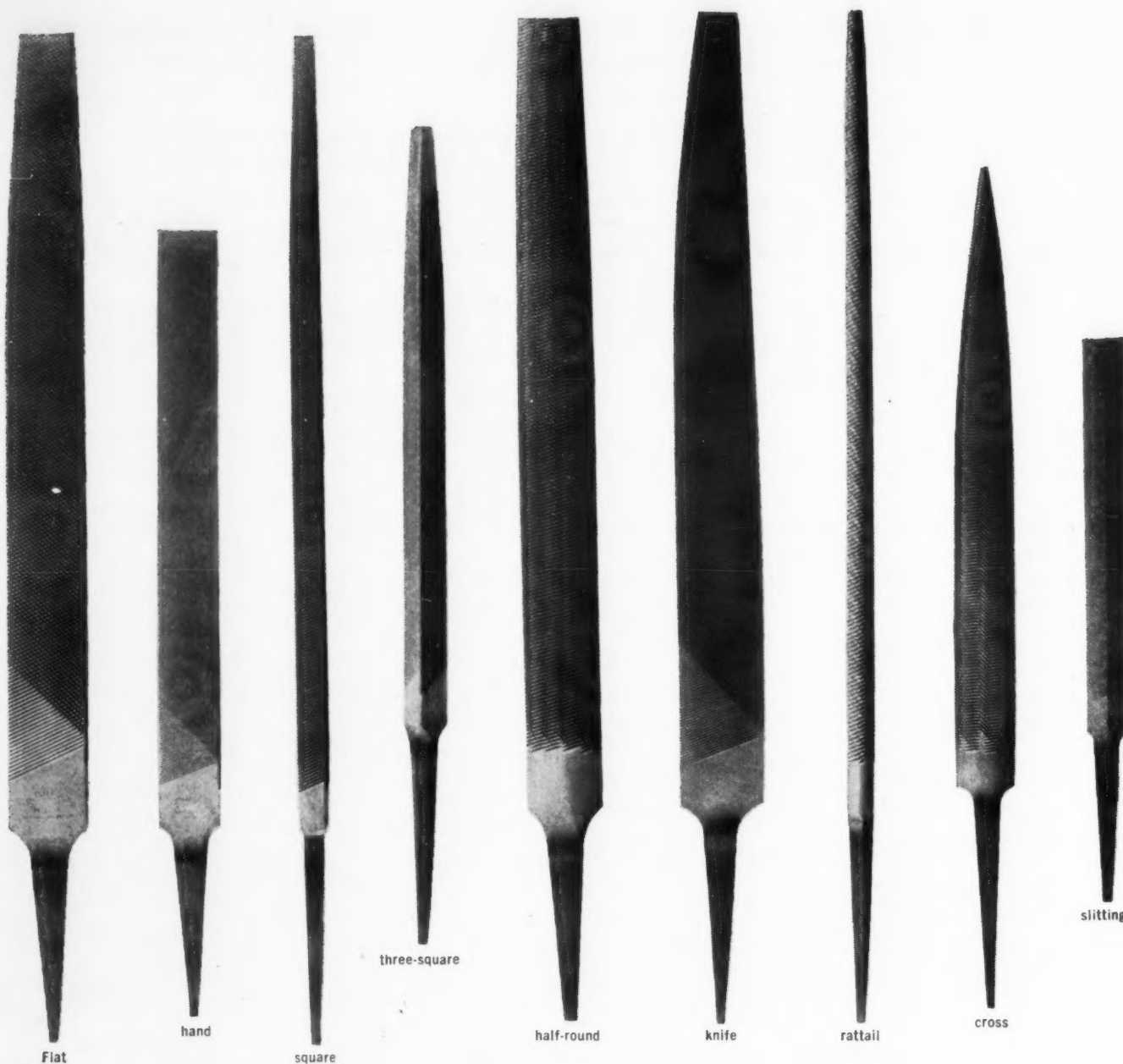
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Why does a carpenter need so many files?

The nine files pictured dramatize one basic fact in carpentry:

There are many types of rough edges, and to smooth them down takes a different file for each.

Obviously, the carpenter has to be versatile and skillful in the use of each type of file.

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And he is also versatile. He has at his command a variety of tools especially designed by Roytype to make hard jobs easier and smoother.

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for every type of office machine and many different kinds of carbon paper . . . not only for all types of typewriters but also for all types of bookkeeping machines and duplicating processes.

When you talk to him, you're talking to a devoted expert . . . devoted to giving you the best job possible at the most economical price . . . and expert in applying his vast knowledge to your specific problems.

ROYAL® ROYTYPE®...quality supplies
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Roytype, a department of Royal Typewriter Company,
Division of Royal McBee Corporation.



Convention attendees take part in the square dance at the Garden Pavilion. During the day, this area was used for study sessions, and later for an auction and floor show. The pavilion seats 1,000.

set up in old stage coaches. A rodeo was held on the afternoon of the carnival day, and the thousand people were transported by bus to the Silver Spurs Stadium, five miles from the office site. A local group staged the rodeo, and several Tupperware people also took part in the festivities.

By setting aside one day completely for fun, Tupperware avoided temptation among the visitors to wander off for private entertainment. The spirit was such that no one wanted to leave because they were afraid they would miss something. Events included: cutting a 400 lb. birthday cake, dedicating a 12-foot high birthday card with greetings from dealers all over the nation, a cow milking contest, an auction with play money, but real prizes such as a TV set and other major appliances, and a 40 minute fireworks display.

The third and fourth days were spent in all day and evening training sessions. Two seminars and a training rally were held. The three sessions, ran concurrently, and covered subjects ranging from training recruits to the use of publicity. Twelve headquarters staff members acted as instructors. They rotated from one session to the other throughout the three classes.


There was 100% participation throughout the training sessions—no absentees. By the third day, enough interest had been built up so that not a person wanted to miss any part of the sessions. An incentive at the training sessions was the diplomas given at graduation on the final evening. m/m

MANAGEMENT METHODS

thought starters

Thought Starters deal with a "practical solution to a management problem." Contributions are paid for at our word rate.

INSURANCE

thought  starter

Employees get full security in combined insurance plan

A company seeking methods of broadening its insurance coverage of employees will be interested in the new program instituted by the Pennsylvania Lumbermens Mutual Insurance Company. The program combines coverages in Comprehensive Health, Group Life, and Retirement Pension insurance. Specific areas of coverage are hospital, surgical, medical, major medical, accident, life, and retirement benefits. According to Fred H. Ludwig, president of Pennsylvania Mutual, the new program is designed to attract and hold a better class of employee. The cost of the program to the company is estimated at \$550 per year per employee.

The package is underwritten by four insurance companies plus the non-profit Blue Cross and Blue Shield, and was designed by Towers, Perrin, Forster and Crosby, Inc., of Philadelphia.

The comprehensive health program provides medical care *in and out* of a hospital. In addition, the major medical plan pays bills which are not covered by, or exceed, Blue Cross and Blue Shield benefits, to the extent of 80% of the excess over \$100, subject to a limit of \$10,000.

The group life insurance program provides insurance up to \$20,000 based on annual wages. The amount of insurance automatically increases as an employee's salary increases.

The pension plan provides for retirement payments at 65 for all employees with three or more years service. The company pays the full cost for all eligible service prior to May 1, 1954. For service after that date, employees contribute about 2% of their annual salary, plus an additional 2% on any pay over \$300 a month.

Annual pension payments at normal retirement date equal one-half of the

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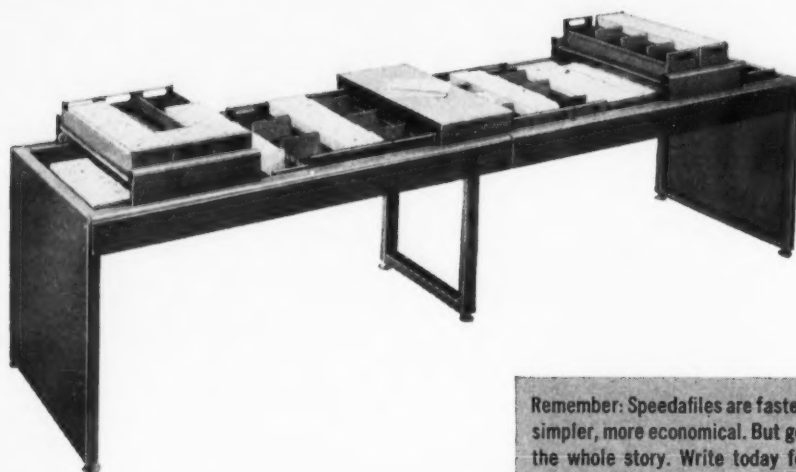
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(Circle 255 for more information)

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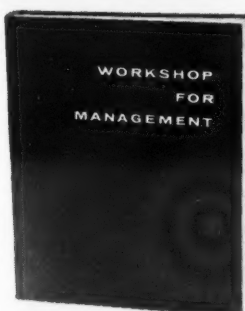
Now, with MOBILE TRAY CARRIER, shown above at left and right, thousands of additional cards are instantly available to operator in the same floor space. Capacity increases as much as 60%. Optional CENTER LEG enables you to join, as shown in photo, two or more Speedafiles in one operating unit.

TAB
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(Circle 316 for more information)

WHAT ARE OTHER FIRMS DOING ABOUT ELECTRONIC OFFICE OPERATIONS?



see page 27 for details about the all new

WORKSHOP FOR MANAGEMENT

What advance readers say about this year's edition:

"The section on office electronics—particularly the case history material—is more than worth the cost of the book."

MATT BOZ

Assistant Manager, Methods & Procedures, Shell Oil Company

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WILLIAM THIESE

President, Graphic Business Systems

"We have measured several of the ideas in this book against our own methods and opened up surprising new areas for increasing our productivity."

DAR TISDALE

Comptroller, Pioneer Specialty Company

total employee's contribution from the time he joined the plan until retirement, plus an additional payment equal to approximately 20% of average earnings over \$3600 a year during the last five years of employment.

VACATION

thought starter

Vacation contest boosts sales 75% during seasonal lull

The lure of five all-expense trips to the Carribbean brought sales 75% above quota during a recent sales contest at W. A. Alexander & Co., Chicago general insurance agents. The winning broker, sold seven times his quota to take the grand prize, a six-day trip to Nassau with expenses paid.

Sixty-seven brokers out of 106 qualified for a chance at four other trips. The winners were picked through a drawing. The contest period was for the months of September, October, and November, usually a seasonal lull for insurance sales.

Live palm trees, gay travel posters, place mats, airplane baggage tickets, (for the drawing drum) and more than 30 ticklers on a special "Sellarama" letterhead to home and office sparked the effort.

For each \$100 worth of business over quota, brokers received a "baggage ticket" to be inserted in a drawing drum. At the contest's conclusion, there were 2,600 tickets in the drum.

Consolation prize for the 62 qualifiers who didn't win was a trip "around-the-world" via *Cinerama Holiday*, to be taken at their convenience.

The sales quota for the contest—which differed individually—totaled \$1,800,000. This was based on last year's business during the same three-month period, plus \$1,500 worth of new business for each man. Combined efforts brought the grand sales figure to \$3,129,000, an increase of 75% over the normal quota.

The company emphasized that this was a contest in which every participant won by gaining extra commissions. For example, the grand prize winner took home an estimated \$5,000 in extra money, and the other brokers varying amounts which averaged out at around



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Applicant must be approximately 30 to 45 years old, single, or married without children, the latter because of travel aspects of position. Degree in Accounting or Business Administration essential.

Attractive company annuity, insurance and savings plan. Five to six months furlough with full salary after each three-year term overseas and two-week local vacation in each of first two years of each three-year term. Traveling expenses paid by company. Salary commensurate with qualifications. Outstanding opportunity for right man who can qualify.

Apply by letter giving details of education, business and personal background.

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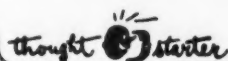
CITY _____

(Circle 300 for more information)

MARCH 1956

\$500. Cost of the contest in prizes and promotional materials was \$3,700.

LEASING



Portable shelter available on rental basis

A portable sectional metal storage shelter that tilts, telescopes, and slides apart for easy access, is available on a rental plan for emergency and temporary uses. It can be obtained through local crane and fork truck rental services.

A recently developed low-bed trailer for local deliveries accommodates two fully assembled shelter sections. The trailer has a crane built into its goose neck, which will unload the shelters and swing them into position in a matter of minutes.

The shelter sections are built in 8-foot wide, pre-fabricated panels. The panels are easily handled by two men and can quickly be bolted together to form a shelter section. To erect, the panels are simply laid out on location, and bolted together, one at a time, as they rise to form a fully assembled section. The Rental Service can also deliver fully assembled sections.

For more information, circle number 397 on the Reader Service Card.

FORMS



Insurance company saves on forms modernization

The Kemper group of insurance companies is saving money by throwing out unnecessary forms and redesigning those that are necessary. Whenever one of the 8,000 forms in use comes up for review, the following questions are asked:

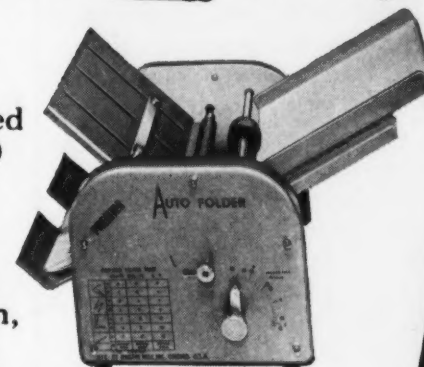
1. What form is used and why?
2. Where is it used and why?
3. When is it used and why?
4. Who uses it and why?
5. How is it used and why?

If the answers to the *what, where, when, who, how*, and the ever-present *why* aren't satisfactory, the form is eliminated. If the form is to be re-

PREMIER AUTO-FOLDER

pays for itself in **ONE** mailing!

Fully automatic
compact Folder
makes 7 most-used
folds; up to 7,200
pieces per hour!
Easy to operate,
makes **instant**
changes! **Rugged**
Steel construction,
handsome Silver
Grey and chrome
trim. Saves time, money, desk space



**LOWEST PRICED FULLY AUTOMATIC
FOLDING MACHINE MADE!**

Hand Operated \$89.95, Power Driven \$129.95

MARTIN-YALE, INC.

2102 West Fulton Street, Chicago 12, Illinois

(Circle 295 for more information)

**YOUR
BUSINESS
DEPENDS
ON YOUR
records....**

you can protect
them from

FIRE!

Here's How

FREE! Send for this book
let. It analyzes your record
risks—shows you how to pro-
tect your records.

VICTOR SAFE & EQUIPMENT

P. O. Box 520, North Tonawanda, New York

Please send me free booklet so I may analyze my records
and the fire hazards that affect them.

NAME _____

FIRM _____

ADDRESS _____

CITY _____ ZONE _____ STATE _____

Remington Rand Division of Sperry Rand Corporation

(Circle 337 for more information)



tained, still another question is asked—how can this form be redesigned to do a better job more economically?

An example of this approach, leading to actual cash savings, is the inter-office memo. This recently redesigned form passed all the preliminary questions with flying colors. But it was felt that a few simple changes were in order. So the "block style" was introduced which not only resulted in a cleaner and smarter appearance for the memos but also resulted in eliminating six key strokes on the typewriter plus three tab stops. This simple step saves the organization about \$3,000 per year.

Wherever possible, the organization is substituting pre-carboned snap-outs and continuous forms for the old single sheets. Although the new forms usually cost more than the single sheets, they more than pay for themselves in clerical time saved.

TRAINING



Railroad gives employees free college training

Southern Pacific is enlarging its employee and officer training program to give college training to employees who have shown initiative and ability. The college work would involve one semester of classes in some cases, one-month short summer courses for others, and, in a few cases, one year of training.

The one-semester courses, will serve to broaden the background and experience of younger SP people who have demonstrated ability. The one-year courses will be for a few who have not quite completed their work towards a college degree. The one-month courses will give specialized training in the problems of transportation management and will be for a somewhat higher level of middle management people.

Colleges participating are University of California at Berkeley, the University of San Francisco, San Francisco State College, Stanford University, the University of Santa Clara, San Jose State College, the University of Southern California, and the University of Houston in Texas.

SP is paying the full expenses of the men and will continue their salaries during the time they attend college.

Prevent "Mobile Mob" distractions



(Circle 321 for more information)

MANAGEMENT METHODS

with new VMP Mobilwall Jrs.!

New install-them-yourself office partitions create privacy, channel traffic, increase efficiency—at low cost!

A fast new way to bring office order out of chaos is with low-height, low-cost VMP MOBILWALL Jrs. These attractive steel partitions create peaceful private offices and work areas, require no high-cost carpentry and plastering. High enough for privacy, low enough for ample air flow, VMP MOBILWALL Jrs. are the answer to an office planner's dream.

MOVE EASILY AS FURNITURE. VMP MOBILWALL Jrs. are adaptable and interchangeable to meet

any future floor plan. They are made in three heights (42", 54", 68") and in widths from 9" to 66". Steel, glass or plastic top panels can always be added, or removed.

Think how much "Mobile Mob" distractions cost your firm each day. Then do something constructive about it—by installing new VMP MOBILWALL Jrs. They pay for themselves by immediately increasing worker efficiency, reducing clerical mistakes, improving customer service!



SMART AND STURDY! A new low-height version of famous ceiling-high VMP MOBILWALLS, the Juniors improve an office's appearance as well as its efficiency. Colors are attractive; baked-enamel surfaces wash clean with soap and water—look new for years!

WRITE Dept. MM-3, for descriptive folder showing all sizes and styles of VMP MOBILWALL Jrs.—along with before-and-after "ratio-delay" study facts showing how definitely VMP partitions improve office efficiency. A list of VMP representatives will also be included.

Virginia Metal Products, inc.

ORANGE, VIRGINIA

Subsidiary of Chesapeake Industries, Inc.

(Circle 321 for more information)

EXECUTIVE *thought starter*

New literature of interest to management

NEW BROCHURE ON TAPE FILING EQUIPMENT

All phases of automation and electronic data processing have advanced so rapidly, that the users may become bogged down with inefficient record storage, lack of tape folding equipment, plus extremely inadequate filing for re-use of data tapes which are so necessary in the field of cybernetics. A new brochure shows many pieces of auxiliary equipment, plus filing containers and envelopes, which seem to be the answer to these problems.

For a free copy, circle number 380 on the Reader Service Card.

SPECIAL HAZARD FIRE PROTECTION FOR INDUSTRY OUTLINED IN DETAIL

An extensive coverage of all methods of fire detection, prevention, control and extinguishment, this booklet offers the businessman a complete primer on the subject. It includes complete descriptions of water, foam, carbon dioxide, and less common protection systems.

Special feature of the booklet is a comprehensive chart listing the different types of industrial fire hazards and showing suitable arrangements of the five basic types of protection systems.

For a free copy, circle number 386 on the Reader Service Card.

BOOKLET DETAILS APPROACH TO MINIATURIZATION

Pointing out the paradox of miniaturization—it means more not less—a new 20-page booklet describes an approach to the problem that may well serve as a guide to the application of miniaturization to the over-all fields of industrial and consumer-product design. Illustrated with charts and photographs, the booklet shows the importance of precise laboratory information on physical strength and probable loads as a prerequisite to using the smallest possible part.

For a free copy, circle number 379 on the Reader Service Card.

CATALOG OUTLINES SPACE CONTROL OF FLEXIBLE INTERIORS

A 68-page workbook of detailed information on flexible interiors for offices, factories, and buildings of every

GLOBE-WERNICKE

makes business a pleasure



Your day begins with a smile of anticipation when you work in a TECHNIPLAN office like this. You know it is perfect because you designed it . . . from Techniplan modular components. And it's solid pleasure the way Techniplan "clears the desk for action," yet keeps important business aids within arm's reach.

Techniplan is Globe-Wernicke's original all-steel modular office equipment. In your private office, it is a masterpiece of warmth, beauty and practical simplicity. In the general office, it is an unequalled marvel of functional efficiency. If you would like to see Techniplan applied to your own office problems, have your secretary write your

Globe-Wernicke dealer (listed in the phone book's Yellow Pages" under "Office Furniture") for our free illustrated booklet "Techniplan". Or write us direct, Dept. F-3



CINCINNATI 12, OHIO



(Circle 285 for more information)

MANUFACTURERS OF THE WORLD'S FINEST OFFICE EQUIPMENT, SYSTEMS, FILING SUPPLIES AND VISIBLE RECORDS

type is now available. Specifications and detail drawings are given for planning interiors which provide constant efficiency in the use of space. Advantages of movable walls—flexibility, economy, early occupancy, modern design, and ease of maintenance—are fully described.

For a free copy, circle number 395 on the Reader Service Card.

BROCHURE DETAILS IMPROVED MARKET DISTRIBUTION

A new 20-page booklet suggests economical ways and special advantages of the public merchandise warehouse and its distribution services. Full information is provided for traffic and sales, and sales management, with detailed facts on complete distribution, warehousing, and storage in transit facilities.

For a free copy, circle number 394 on the Reader Service Card.

VISUAL TECHNIQUES AND DIAZOTYPE PROCESSES EXPLAINED

Two new booklets of interest to persons in the communication and reproduction fields are now available. "The Role of Visual Communication" stresses the necessity of improved visual techniques as a means of communicating the world's fund of knowledge.

"Technology of the "Diazotype Processes" is a concise, non-technical explanation of the whiteprint processes. The booklet covers the history of the processes, explains their chemical basis and special characteristics, discusses papers and other carrying media, and describes sensitization techniques.

For a free copy, circle number 393 on the Reader Service Card.

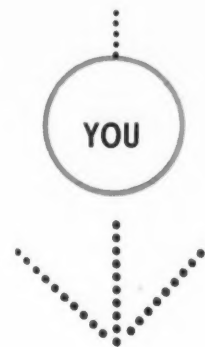
HOOVER REPORT OUTLINED IN NEW FREE BOOKLET

The federal government should get out of commercial enterprise—is the message of this booklet prepared by the Citizens Committee for the Hoover Report. Labelled a digest and analysis of the commission's findings on business enterprises, the booklet utilizes pertinent material extracted from the voluminous report. The booklet is divided into four sections; background facts, findings and recommendations, why this report is important, and summary of recommendations and action needed to implement the report.

For a free copy, circle number 389 on the Reader Service Card.

MANAGEMENT METHODS

where they work

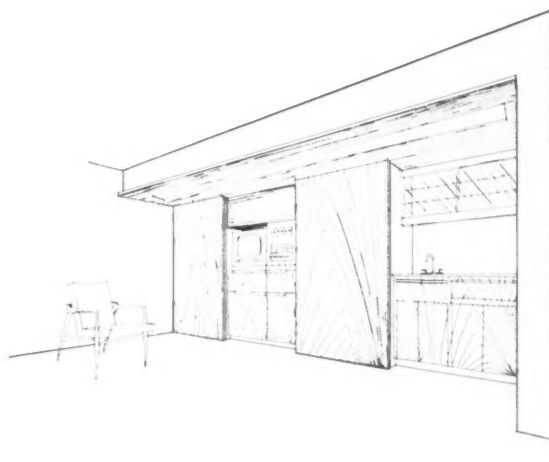


THE DESIGNER

George W. Reinoehl

An office to add years to your life

On this page we usually describe the office of a well known and successful man. This month, as a change, we thought you would be interested in the frankly fabulous model office designed by George W. Reinoehl, of the Executive Furniture Guild. According to the Guild, enough of these offices are already on order to warrant their manufacture. The furniture is in full scale production and complete installations should now be available.



Without sacrifice of beauty to ingenuity, the Life Extension office is done in a color scheme of black, white, and billiard green, with an accent of gold in the carpet. A control panel is concealed behind the desk chair in a tambour-front cabinet. The environment has a look of both serenity and vitality.

The designer of these offices called them "the Life Extension Suite". The title is appropriate. Designed to make the executive's work less demanding and more pleasurable, the plan is based on an unprecedented remote control system. Seated either at his desk or in the conference area of his office, the executive can operate a telephone system having transmitter-receiver combination as well as conventional hand-set, inter-com system, dimmer-control for all lighting, mechanical



ABOVE: Ample seating is provided by the sectional upholstered furniture against a wall lined with etchings. BELOW: The control panel reduces physical effort to a minimum, raises efficiency to a maximum—and makes office working relaxing.



control for draperies or shades, mechanical control for entrance door, and heating and cooling thermostat controls. Other buttons will slide back paneling to reveal radio, TV, and tape recorder equipment.

The furniture, of a new design, is ebonized walnut. The model office is done in a color scheme of black, white, and bright green, with an accent of gold in the carpet.

The basic control system described is custom tailored to each individual need. It could include such features as controls for a movie or slide screen, dictating equipment, and perhaps even background music.

The desk is large enough to serve as a conference table for small groups, and ample seating is provided by the sectional upholstered furniture to handle a large informal gathering. m/m



The General Office



The School Office



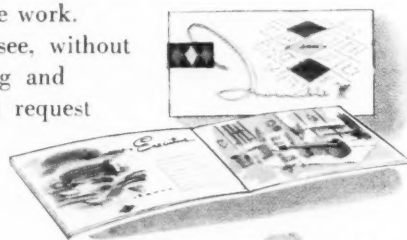
The Operating Executive

with metal furniture by INVINCIBLE business-engineered in color

Wouldn't you like a custom-planned office like this?

Scores of office suites and groups are now possible with Invincible's *complete new line!* You choose from six handsome, functional finishes. You custom-plan with beautifully equipped all-steel units for your work and space requirements. And from then on you enjoy an office *business-engineered* for maximum beauty, comfort and utility.

Soon you're *bound* to consider a new office for executive, professional or general office work. So visit your Invincible dealer—to see, without obligation, this unusually good-looking and useful new furniture. Or a letterhead request brings you *free* the new full-color Invincible catalog.



INVINCIBLE

Metal Furniture Company • Manitowoc, Wisconsin

In Canada: A. R. Davey Company, Ltd., Factory Representative
174 Bedford Road, Toronto 5, Canada

(Circle 292 for more information)

work center

"... men and machines don't work in a vacuum. Though you may saturate your Work Stations with skilled workers and modern tools, they can produce efficiently only when 'community' factors like traffic control, and adequate lighting, and proper communications—and even creature comforts—are properly integrated."

Office-cleaning system saves \$250,000 annually

A new, scientific office-cleaning system cuts costs by one-third at Nationwide Insurance of Columbus, Ohio. The plan has resulted in total savings of almost a quarter of a million dollars a year. It has been developed over the past five years, and is now in operation at Nationwide's 10-story modern home office and 10 regional offices.

Distinguishing features of the system include a program for improvement of employee morale. The word "janitor" is out, "sanitor" is in. Uniforms are provided so that sanitors come and leave, dressed as other office workers. Instead of being assigned to a gang which moves from floor to floor, a sanitor is made responsible for the cleanliness of a specific area. For good work, he gets honor awards, salary increases, and a chance to be promoted.

A research program on equipment has been instituted. Examples include

universal joints instead of one-way swivels on mops, larger wheels on push carts, long-handled dusting brushes instead of rags, bigger buffing brushes for honey-combed fluorescent lights, and portable heating tanks to eliminate trips to the hot-water faucet.

A research program on work methods has also been developed. Operations as outwardly insignificant as wiping a desk top have been studied to eliminate unnecessary movements. Before the new system was adopted, each sanitor cleaned 6000 square feet a day; now he handles 13,000, is less tired, and has pride in himself and the company. And costs—despite inflation, increased salaries, and the addition of fringe benefits—have dropped from 65 cents a square foot to 41 (net rentable).

For a free manual describing this system, circle number 396 on the Reader Service Card.

plan- ning idea

Folding partition forms lightweight rigid room divider

A new hydraulically operated folding room partition, only one-third the weight of present partitions, can separate rooms of all sizes, including open area factory and office space.

The secret of the lightweight construction is two-fold. The core of each section is a one-piece, honeycomb fiber. The sheathing is one-piece embossed aluminum. The two are cemented together into one strong integral unit. No cross-bracing or built-up internal

construction is now necessary.

This lightweight design, eliminates the need for additional overhead support construction. The materials used do not warp, and minimize expansion and contraction to the point of having no effect on operation. The construction also has exceptional heat and sound insulating properties.

No floor tracks or guides are required, yet when extended, the partition forms a rigid wall with positive

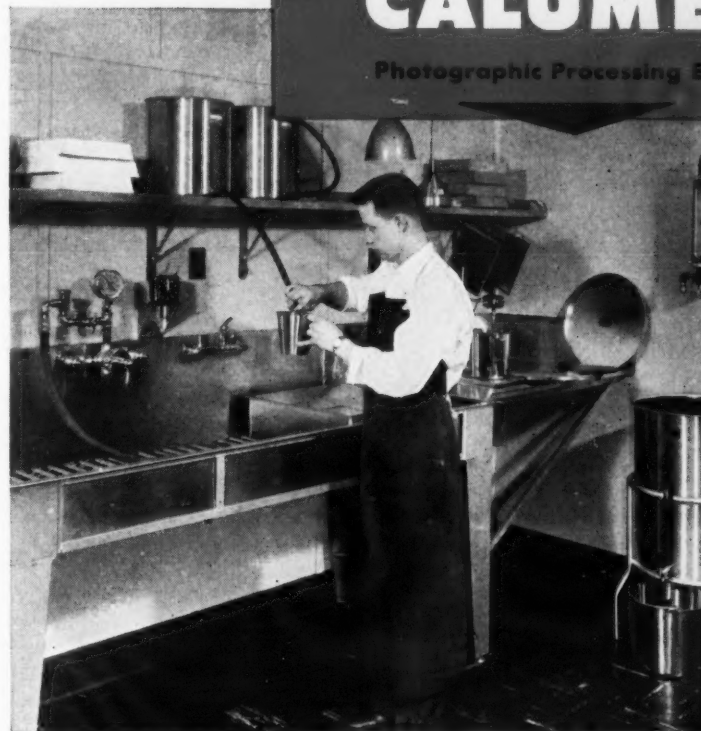
This is a darkroom...

in a modern plant
where photographs are processed

Turn on the light...
you'll probably
find it is equipped with

CALUMET

Photographic Processing Equipment



6 SOUND REASONS WHY CALUMET EQUIPMENT IS YOUR BEST BUY:

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FREE CATALOGUE AND DARKROOM PLANNING HANDBOOK
"NEW LIGHT ON DARKROOMS"
... AND VISIT CALUMET'S MODERN DARKROOM IN CHICAGO

Calumet Manufacturing Company

DEPT. R 6550 North Clark Street, Chicago 26, Illinois

Manufacturers of Cameras, Photographic Processing, Studio and Laboratory Equipment
(Circle 266 for more information)

Arnot

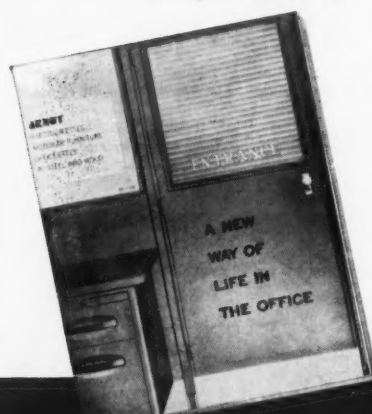
A NEW WAY OF LIFE IN THE OFFICE

Arnot PARTITION-ettes*† make possible a completely new way of life in the office for you and your employees. Free-standing, completely flexible and ideal for big or little offices, PARTITION-ettes will help solve your space problem economically and quickly.

An Arnot installation is a simple one, will not interfere with existing lighting, heating or air-conditioning facilities, you can always change floor plans with ease . . . and, your office staff is truly alone together because with PARTITION-ettes they can be in close touch and, at the same time, work without unnecessary interruption.

See Arnot PARTITION-ettes, Modular Office Furniture and OFFICE-ettes†† at your local office furniture dealer.

Free!



Send for new colorful brochure show-casing Arnot Modular Furniture, PARTITION-ettes and OFFICE-ettes.



... PEOPLE ALONE TOGETHER



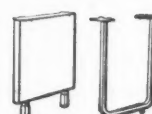
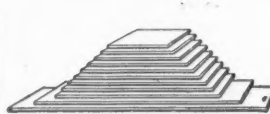
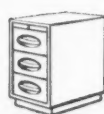
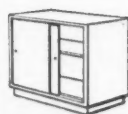
AETNA STEEL PRODUCTS CORPORATION
Arnot-Jamestown Division
 730 Fifth Avenue, New York 19, N.Y.

Name and Position _____

Firm Name _____

Address _____

City _____ Zone _____ State _____



(Circle 259 for more information)

*PAT. PENDING †TRADE MARK ††LICENSED UNDER DUPONT PATENT

seal at the floor. After unfolding and reaching extended position, a rubber foot is compressed against the floor. This rubber seal provides rigidity, compensates for floor irregularities, eliminates drafts, and blocks passage of light and sound. It is powered by an electrical hydraulic mechanism.

Joints of the sections are made tighter by the use of concealed self aligning hinges which eliminate hinge projections. The aluminum sheathing has a leather grain finish. The surface withstands and minimizes dents, mars, and scratches that occur in daily use. This metal surface discourages vandalism.

For more information, circle number 399 on the Reader Service Card.

**plan-
ning
idea**

**New partitions
can be erected
with screwdriver**

A new low-cost movable partition system, adaptable to factories, warehouses, and offices, offers flexibility in both design and construction. In erecting the partitions, only simple tools and stock parts are required. In fact, most of the work can be done with a screwdriver.

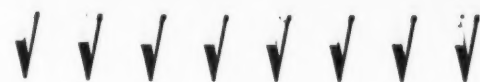
The system is based on a floor-laid steel channel. It can be combined with any standard paneling material—plywood, hardboard, pressed wood, plastics, metal, glass, etc. Any type of framing pattern can be used, including floor-to-ceiling, open ceiling, seven-foot office divider, cubicle, and railing. The partitions are easily adjustable and reusable.

After laying out the area to be partitioned, the steel channels are screwed to the floor and wall abutments. Upright channels are bolted into position, and horizontal channels are bolted on. Then the partition material is slipped into place and molding strips and corner cover plates are installed.

The partitions are strong and durable. They can serve as permanent or movable walls, and can be erected, dismantled, and re-erected with minimum time and labor, and with a complete re-use of materials.

For a free illustrated booklet, and more information, circle 400 on the Reader Service Card.

MANAGEMENT METHODS



If you want more information

✓ on any product or service described in **MANAGEMENT METHODS**, just circle the key number on the postage paid Reader Service Card bound into this issue and fill in your name, address, etc. If an item has no key number, merely state the subject matter in the space provided on the card.



PLANNING FOR BUSINESS ELECTRONICS AT PORT OF NEW YORK AUTHORITY

Every financial executive can profit from the actual experience of an organization which has installed EDP machine systems in the office.

This step-by-step account of the Port Authority's planning, investigation and preparation for EDP includes:

- Early Phases of Electronics Research
- Planning Future Electronics Research
- Organization and Staffing for Electronics Research
- Converting to Electronic Accounting



**A CONTROLLERSHIP FOUNDATION
CASE STUDY OF
ELECTRONICS IN BUSINESS**

Paperbound \$4.00

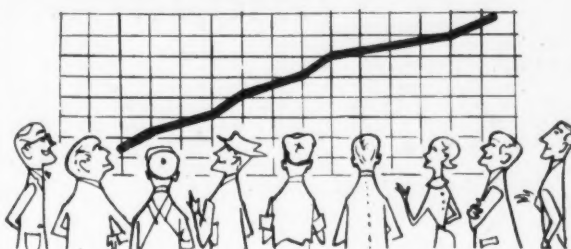
CONTROLLERSHIP FOUNDATION, INC.

Research Arm of Controllers Institute

Dept. M. Two Park Avenue New York 16, N.Y.

(Circle 339 for more information)

A new study of ANNUAL REPORTS



Corporate financial reports are becoming increasingly streamlined and informative, according to a survey of the annual reports of 600 typical corporations. The results were published recently by the American Institute of Accountants. The ninth annual edition of "Accounting Trends and Techniques," reveals that:

41% of the reports used a "single-step" income statement in which total expenditures are subtracted from total income to show net income (instead of a series of additions and subtractions). This compared with only 21% when the survey began in 1946.

74% showed financial information on a comparative basis for more than one year, compared with 41% in 1946.

37% included a combined statement of income and retained earnings, as against 27% in 1946.

80% furnished additional financial information beyond that included in the audited statements, compared with 67% in 1950.

20% abandoned the familiar title of "balance sheet" for the more modern "financial position" or "financial condition," as compared with 3% in 1946.

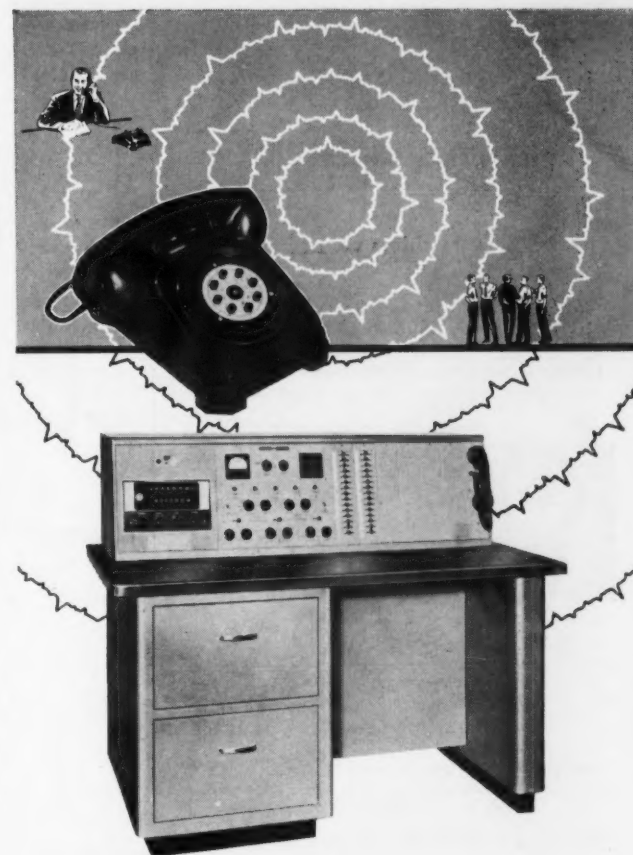
41% used a caption such as "stockholders equity" instead of "capital stock and surplus," compared with 25% in 1950.

56% used "retained earnings" or similar captions, compared with 17% in 1948 before the Institute's committee on terminology suggested that it would be desirable to replace the term "earned surplus".

79% used "income" or "earnings" to describe the income statement, with only 13% still using the older term "profit and loss."

34% of the companies mentioned stock option plans (an increase from 30% only one year ago) and pension and retirement plans by 58%, although others may have existing plans, not mentioned.

17% mentioned the adoption of accelerated depreciation methods permitted by the 1954 tax revision law, and 25% indicated provisions for estimated expenses, the latter having been allowed by the 1954 tax code, but retroactively repealed in June 1955. m/m



Have you heard about Stromberg-Carlson's Plan for Leasing paging and inter-communication systems?

"Management" says one counsellor, "is the process of getting things done through people." Certainly one of Management's prime aids is fast, efficient communication.

That's our specialty. We make communication systems as simple as a 6-line telephone intercom and as complex as a metropolitan auditorium installation. And our local representatives custom-tailor every job to the specific needs involved.

What's more—we do this on a long-term lease—so that even a firm with every penny of capital budget spent can still have the most modern sound system.

The coupon below is well worth sending.

STROMBERG-CARLSON COMPANY

A DIVISION OF GENERAL DYNAMICS CORPORATION

1703 University Avenue, Rochester 3, New York

I understand I can have a free survey of our premises made and specifications proposed for a paging and/or intercom system without any obligation at all. Please have a representative call.

COMPANY

ADDRESS

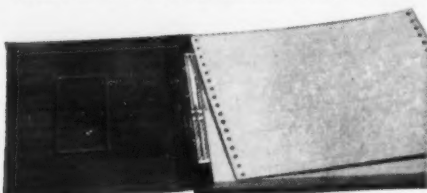
PERSON TO SEE

(Circle 314 for more information)

If You Use Modern Business Machines—

Many office machines use marginal pre-punched forms. And the records you make with this modern efficiency system are valuable. How do you file them?

The best way is to bind them in Acco Pin Prong Binders equipped with special narrow prongs to accommodate the small holes in the record sheets. Your records



will then be safely bound for temporary or permanent filing—always in order, always neat, always available.

Acco Pin Prong "9000" line of Binders come in many sizes and are available in your choice of genuine pressboard (5 colors) or heavy binder board covered with canvas or black pebble grain cloth. Your stationer will supply you. Ask him.

ACCO PRODUCTS, Inc.
Ogdensburg, N. Y.

In Canada: Acco Canadian Co., Ltd., Toronto

(Circle 253 for more information)

*clinging
vine*

**THE
STURGIS
972-G**

with scuff-proof, noiseless,
self-leveling fiber glass base

*Has exclusive Follow-Flex® back
support that clings to a girl's
ever-moving back*

**Sturgis POSTURE
CHAIRS**

THE STURGIS POSTURE CHAIR COMPANY
Sturgis, Michigan

See your Sturgis dealer or write for literature to
General Sales Offices, 154 E. Erie St., Chicago 11, Illinois

(Circle 315 for more information)

method of the month

A do-it-yourself pneumatic tube system

by S. L. Maier, Vice President, Puro Filter Corp. of America

Before we installed two "do-it-yourself", packaged airtube systems, we found that our office workers were spending so much time performing messenger duties, that their own work was being neglected. The tubes have corrected that situation—and at a cost well within our budget.

Each system was installed by only two men (myself and a shop employee) working on Saturday, and each was completed in less than one day. The simplicity of installation, combined with low cost, make the systems econ-

omically rewarding by increasing employee efficiency and production.

Connecting Sales and Service

We occupy the entire three floors of our building: Warehousing and Shipping on the first floor; offices, Sales and Services on the second; Manufacturing on the third. The first system was installed on the second floor between the Sales and Service Departments, a distance of approximately 100 feet.

All orders and contracts are processed

through Sales, and sent to the Service Department for completion. There is also a considerable amount of other paper, such as receipts for incoming materials, shipping notices, etc., which must be returned to Sales. Although the distance involved is only 100 feet, there is a constant flow of paper work between the two departments.

During rush periods, the paper work would pile up because no one was free to act as a messenger. This delay only compounded the difficulties. There are two girls in the Sales Department (in

HOW TO INCREASE THE EFFICIENCY OF WORK FLOW

SALES DEPT. (2ND FLOOR)



SERVICE DEPT. 2ND FLOOR



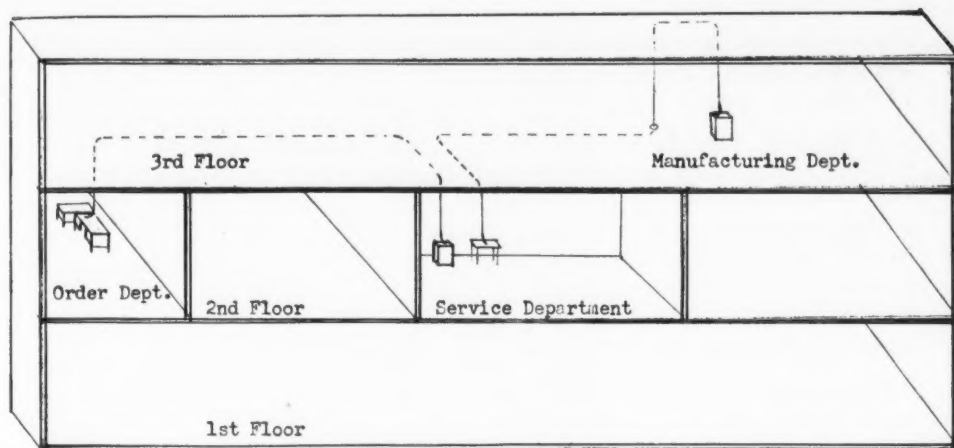
MANUFACTURING

3RD FLOOR



Paper work now moves quickly and efficiently between the various departments. Orders are processed on a daily basis. The self-installed tube system goes from the Sales to Service, and from Service to Manufacturing. Installation was made by two inexperienced men in one day.

MANAGEMENT METHODS



This diagram shows the simple workflow pattern followed by the pneumatic tube system.

addition to the supervisor) with enough work to keep them busy all day. Every time one of them acted as a messenger, the department efficiency dropped 50% and we, like most places, are not set up to operate efficiently at half strength.

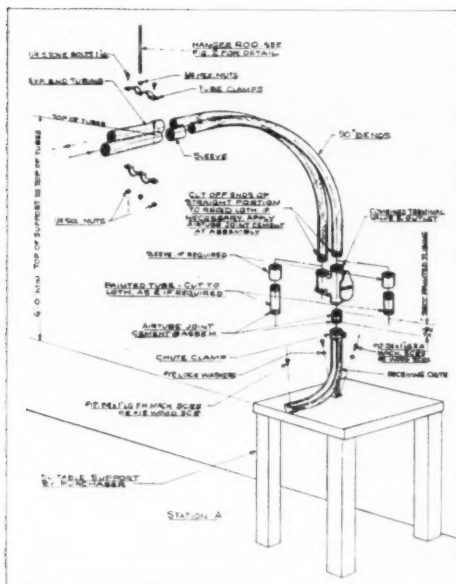
The first system was installed with a terminal in the Sales Department. The tube opening is located on one of the desks, within easy reach of the girls. It leads to the second terminal (and power unit) in the Service Department. Paper work now moves as soon as it is completed, and there are no more "log jams." The efficiency of the Sales Department increased, and orders destined for Manufacturing were now piling up in the Service Department.

Need for a second system

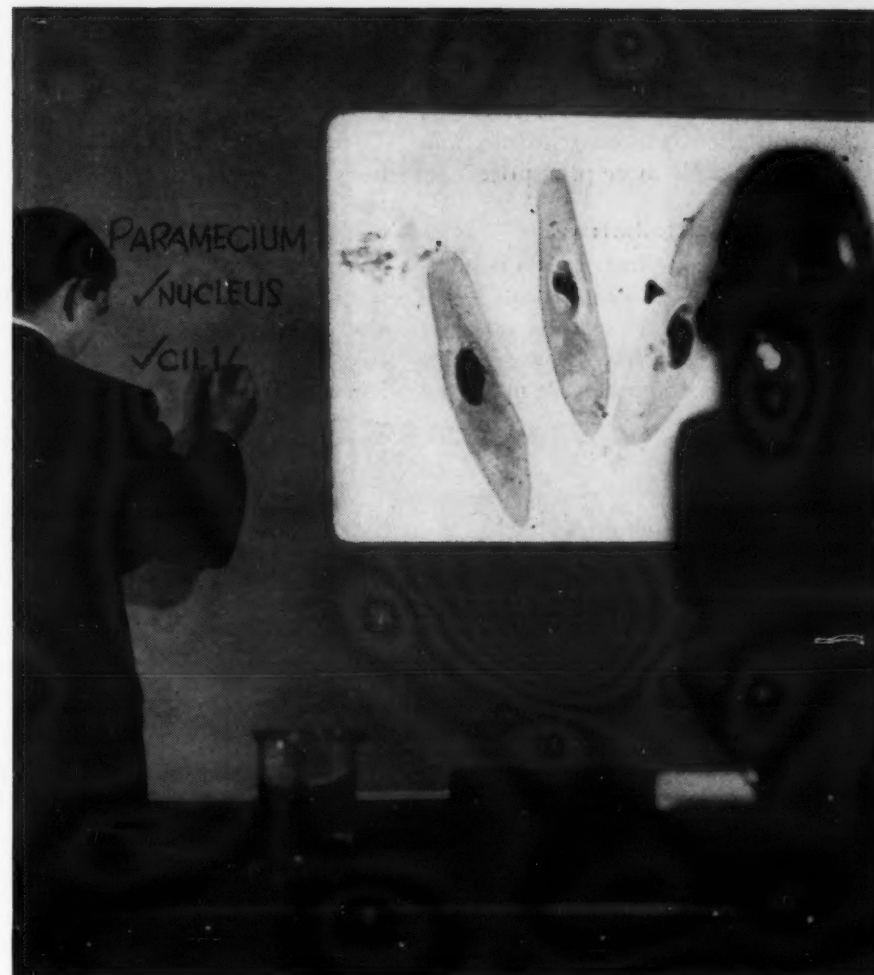
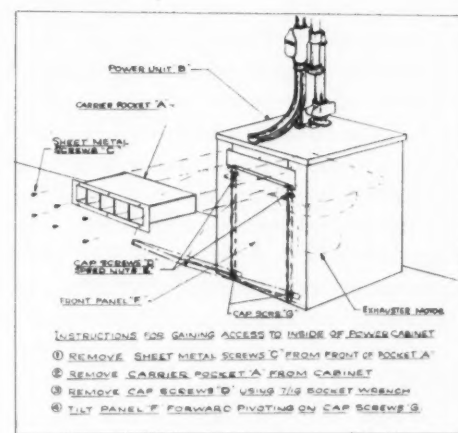
Orders for new units are processed through the Service Department for manufacturing because our products (water coolers) are built and tested on customer order. Manufacturing is located on the third floor, creating considerable traffic between the floors. The stairways are located at opposite ends of the building, and each trip involved a walk of about 175 feet, including a flight of stairs. Orders usually piled up until someone was going to the third floor, which meant that Manufacturing was delayed and deliveries held up.

The second system was installed between the Service and the Manufactur-

EASY TO FOLLOW, STEP-BY-STEP DIRECTIONS



Large size blueprints visually detail the simple instruction sheets that come with each packaged unit.



Movie of a microscopic animal is projected on Weldwood Chalkboard. Biology instructor supplements movie with chalked notes and magnetic displays. Dark blue chalk on gray board is extra easy to read.

New "teaching wall" takes chalk, shows movies, holds magnetic teaching aids

A wall of new gray Weldwood Chalkboard helps schools and training classes save on equipment, on floor space, on teachers' time—and students learn more.

What it is. Unique Weldwood Chalkboard consists of a porcelain-on-steel face* bonded to strong, rigid plywood, and backed by a sheet of aluminum. It never needs refinishing, will never shatter, buckle, warp or break. It's guaranteed for the life of the building in which it is installed.

As a superior chalkboard—its velvety surface prevents chalk "squealing" and allows easy writing. Easy reading, too!

As an ever-ready projection screen—gray Weldwood Chalkboard ends the need for bulky movie and still-projection screens. Whole wall for a screen gives fine viewing from any seat, any angle.

As a magnetic visual aid board—charts, display cards, bulletins, even actual materials can be quickly fastened to the board with small magnets.

Like to know more? Ask your architect (he'll find details in Sweet's) or send coupon. To see Chalkboard, and the Weldwood line, including paneling and doors, visit any of our 87 offices in principal cities.

*Porcelain faces by The Bettinger Corp.

**Weldwood®
CHALKBOARD**

A product of

United States Plywood Corporation
Weldwood—The Best Known Name in Plywood
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Please send me complete details on new gray Weldwood Chalkboard (No. 221-U) MM3-56

NAME.....

ADDRESS.....

CITY.....STATE.....

(Circle 319 for more information)

ing Departments. Orders are now distributed as soon as they are processed, the Manufacturing Department receives a more uniform production schedule, shipments are made on schedule, and billings are made more promptly.

The physical installation

The story of the installation is interesting because it was an actual "do-it-yourself" project. We are not open on Saturdays. One Saturday I came in with a man from the shop and we made the

installation. The terminal locations were so well defined by the flow of the paper work, that all that remained to do was the piping.

After studying the instructions carefully, and identifying the parts, work was begun. The kit contained all the necessary tubing, bends, hardware, and terminals to make the installation. The system was completely installed by the afternoon, in about 16 man hours.

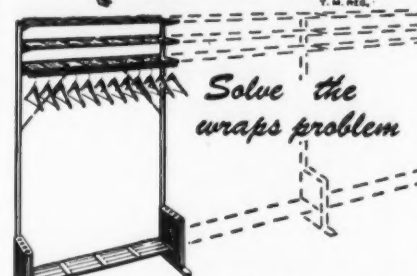
We had no prior knowledge or experience with this type of equipment. The

only tools that we needed were a few hand tools that are available in every building: hammer, saw, screw driver, hacksaw, and electric drill.

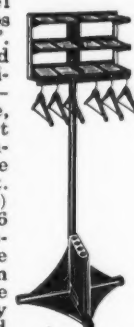
There are no exact figures of savings, but the efficiency of our entire operation has been increased tremendously. Regular orders move through as quickly as emergency orders were previously handled, and invoicing is done one or two days earlier, which amounts to a substantial annual saving.

For more details on a packaged system, circle 385 on the Reader Service Card.

The OFFICE VALET



These modern steel wardrobe racks keep wraps aired, dry and "in press". End crowding of coats and hats in damp lockers or cabinets. Save floor space too—provide ventilated hat space, coat hanger (spaced apart from all others), built-in umbrella stand and overshoe shelf for 3 persons per sq. ft. 4 ft. No. 3-U rack (above) accommodates 12; No. S-6 costumer (right) accommodates 6. Single or double (back-to-back) units in lengths to fit any available space. Strongly welded, heavy gauge furniture steel; baked enamel finish—modern office colors. Standard in offices, factories, schools, churches, clubs, restaurants and institutions.



No. S-6
for private or small office.

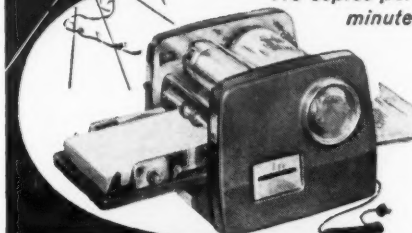
Write for Bulletin OV-22

VOGEL-PETERSON CO.

"The Coat Rack People"
1121 W. 37th ST. • CHICAGO 9, ILL.
(Circle 328 for more information)

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Company _____
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City _____ State _____

(Circle 291 for more information)

MANAGEMENT METHODS



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beautiful modern lightweight
chairs in decorator colors,

PRICED TO PLEASE
YOUR SENSE OF ECONOMY

Comfortable seating for yourself and your staff, for clients and customers . . . in fresh new design concepts that are pleasing to the eye . . . rigidly constructed for long service, and with easily-removable coverings of elastic U. S. NAUGAHYDE; other fabrics in many colors available. "Wall-saver" side and arm chairs with padded or plastic arm rests, and two handsome swivel models with arms . . . side chairs as low as \$31.40, swivels as low as \$53.00. Ask to see them today!

Ask your Cramer dealer
OR WRITE DEPT. MM-1
CRAMER POSTURE CHAIR CO., INC.
1205 Charlotte, Kansas City, Mo.
MAKERS OF CRAMER POSTURE CHAIRS

(Circle 274 for more information)



FOR COMFORT,
bonded foam latex
padding; 2" on
seat, 1" on back
and arm rests.



TON-TESTED!
Modern testing
showed these
chairs still rigid
under more than a
ton of pressure.



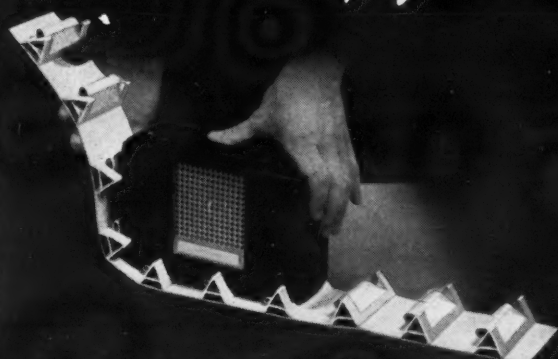
"WALL SAVERS"
Backs of side and
arm chairs cannot
touch wall even
when legs do.



THEY STACK—
Side chairs de-
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easily and simplify
floor-cleaning.

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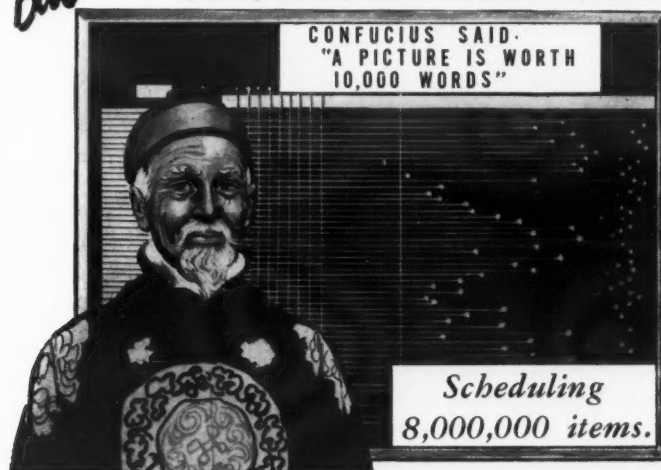
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PRODUC-TROL Visual Control

not only schedules,
automatically checks with

TIME, LINE and COLOR control

But



- Original cost and upkeep low
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- Historical record to back it up.
- Bad situations show automatically.
- Its simplicity has put it into world-wide use.
- Analyze 100 items in 10 seconds.

Effective Tools for Effective Management
WASSELL ORGANIZATION, INC. Westport, Conn.

(Circle 335 for more information)

Practice operations smooth opening of a branch office

A national distributor utilized the military technique of "practice operations" to make a smooth transfer of operations to a new branch office. For nearly six months before the actual move, the branch was set up and in partial administrative operation in a corner of the regional office location.

As a result of this preparation, with personnel and records already functioning as a group, the opening went off smoothly, and the new branch started operation in its new location in high gear.

The 20th Century-Fox Film Exchange in Dallas, Texas, set up a practice office for a new Houston branch. This Dallas office had handled accounts of some 300 theaters that were to be transferred for servicing from Houston. They separated the records of these 300 accounts from all the others. Branch personnel were acquainted with each other and with their jobs *before* the transfer to the Houston office.

Besides hiring three executives, the other major jobs filled six months in advance of the opening were those of cashier, shipper, inspector, biller, and salesman. A portion of the Dallas district office was set aside for "Operation Little Houston," and the department managers proceeded to set up a complete set of books and records for the branch.

Every worker in the future branch became familiar with the names and habits of his accounts-to-be. Each worker got to know the other workers and department heads with whom he would be associating in Houston within a few months. Each worker learned the *ins* and *outs* of the job to which he had been transferred. The Houston branch was a working reality to them long before they left Dallas.

The long-range preparation was in process for nearly six months, gradually assuring that the day-to-day operation would be carried out smoothly and with less interruption. *m/m*

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LOW MAINTENANCE
for office installation



that's why purchasing
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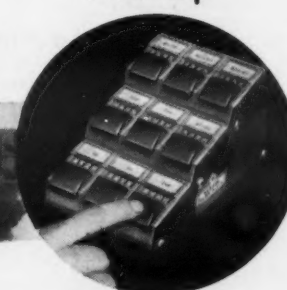
Apsco products inc.

LOS ANGELES, CALIF. • ROCKFORD, ILL. • TORONTO, CAN.

(Circle 260 for more information)



How to tell a
"Better Mouse Trap"
from a
"Profit Trap"



Count BOTH and 1,001
Other Items with

VARY-TALLY
Multiple-Unit Reset Counter

To know WHICH products, styles, sizes or flavors are "hot" and WHICH are dragging their feet — COUNT! Whether you are a manufacturer or merchant, distributor or dealer — Vary-Tallies can tell you quickly How Many of What, Where and When — Now as against Last Year,

Compactly set up on stands in tiers, the Vary-Tally can be supplied in any of 66 combinations, up to 6 banks high and 12 units wide with a minimum of 2 units wide. Also single units.

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Offices and Agents in Principal Cities
"THE NAME THAT COUNTS"

(Circle 320 for more information)

Records centralized . . .
service speeded . . . with



by Watson!



The illustration shows a Rol-Dex installation in a large bank in the southwest. The units form the bank's Central File, a section of the credit department which keeps up to date information on the bank's 23,000 checking accounts. This file is constantly referred to by all departments of the bank. Rol-Dex speeds the passing of this information.

Rol-Dex record handling equipment has provided faster service for this bank . . . centralized the information records . . . and provided a compact, efficient work center. The personnel requirement has been reduced to one clerk.

The features that made Rol-Dex so valuable in the above situation can also answer your record handling problems. With Rol-Dex:

- Records roll to the seated clerk . . . fatigue is reduced . . . record handling speeded up.
- Compact work centers are provided . . . better working conditions . . . less clerical turnover.
- A direct reduction in personnel required for the record handling operation is realized.

Send for more information about this and other Rol-Dex installations



WATSON MANUFACTURING CO., Inc.
Rol-Dex Division, Dept. E-5
Jamestown, New York

Please send me information about ROL-DEX and TRANS-DEX record units.

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Name.....Title.....
Street.....Zone.....
City.....State.....



WATSON (established in 1887) also builds a complete line of filing cabinets and courthouse, bank and hospital equipment.
(Circle 322 for more information)

diagnostics

FOR MANAGEMENT

by Leslie M. Slote

Director of Industrial Relations, Norden-Ketay Corporation
Management and Labor Relations Consultant

question:

In your more recent articles on Organization Planning, you refer to the trend towards decentralization. Briefly, what are the salient features of decentralized control?

answer:

In discussing the daily problem of centralized vs. decentralized management control, we are primarily concerned with the question of the *relative degree*, because *both* of these elements are present.

The dual corporate expansion processes of internal growth and growth through acquisition, are occurring today for reasons of economic survival. Of necessity, this results in the trend towards a decentralized type of operating organization, controlled by centralized Corporate management—otherwise, operating control becomes ineffectual.

Examination of the organization plans of any number of companies, my own company, for example, reveals the basic elements of decentralization. The Executive Vice-President at Corporate headquarters is directly responsible for all performance results of operating divisions or subsidiaries, each of which is headed by a General Manager, or Vice-President, or equivalent. Each Division head, in turn, has a staff reporting to him, consisting of specialized personnel in such areas as production, sales, accounting, personnel, engineering, and other departments.

Realistic marketing, production, and profit goals are prepared for each division or subsidiary by Corporate Management in close cooperation with each Division Head, who is then held responsible for the attainment of established

goals. Division Heads are delegated sufficient authority to enable them to carry out the objectives of their Divisions, and each is responsible for the successful conduct of his business.

The Ford Motor Company has used this type of "divisionalized" operating plan for a number of years, and refers to their many decentralized units as *profit centers*.

The line operation, typified by delegation from the Executive Vice-President to the Divisional General Managers, is guided and controlled by established corporate policies, which define the operating tolerances or limits for different Divisions.

The Executive Vice-President has a specialized staff to assist him in carrying out his corporate responsibilities. The staff provides the Executive Vice-President and the Divisional General Managers with advice, services, and counsel in specialized areas. The corporate staff specialists guide, develop, and help to formulate corporate policy in each of the specialized areas of the business operations.

Specialized staff services are made available to each operating division because Corporate Management wants these individual profit centers to have the benefit of services and counsel from highly qualified specialists in the various fields. Such specialists have broad experience and special skills, have time to concentrate on particular problems, and are in a position to contribute significantly to sound decisions. They assist either on request or on their own initiative in maintaining a uniform application of corporate policy in decentralized performance zones.

Although Line may not always accept

MANAGEMENT METHODS

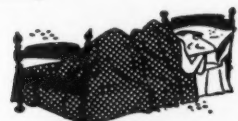
6 WAYS TO GUARD YOUR HEART



- 1. AVOID SELF-DIAGNOSIS**
In case of doubt see your doctor.



- 2. AVOID WORRY**
Worrying cures or prevents nothing.



- 3. AVOID OVER-FATIGUE**
When you rest or sleep, your heart's work load is lightened.



- 4. AVOID OVER-EXERTION**
Exercise in moderation, particularly if over 40.



- 5. AVOID OVER-WEIGHT**
Excess weight loads extra work on your heart.



- 6. SUPPORT YOUR HEART FUND**
Your contribution advances the nation-wide fight against the heart diseases through research, education and community heart programs.

HELP YOUR HEART FUND  HELP YOUR HEART

the advice of Staff, they are expected to seek out and consider such advice on all important questions and problems. Staff and Line are expected to cooperate closely, but in the event of significant differences of opinion, are obligated to seek resolution at the next higher level.

The recent re-organization of the Pennsylvania Railroad resulted in a plan almost identical to the one described. Pennsylvania is organized on the basis of nine decentralized regions, each headed by a Manager, and supported by a staff representing the principal functions of the company's business. This staff is the functional counterpart of the system officers on the staff of the President. Thus, each Regional Manager is equipped, staffed, and authorized to handle locally, all details of any phase of the company's business in the normal operations.

The autonomy of the nine regions, subject only to over-all system administration and policy determination, is the most important element in the Pennsylvania's new plan of management organization. While each officer on the regional manager's staff has the advantage of assistance and guidance from his counterpart on the system staff, he reports directly to the Regional Manager. All Regional Managers report to one System Vice-President, thus coordinating activities, taking advantage of size, and, at the same time, delegating the maximum authority and responsibility to the regional officers whose organization directly serve its customers. This is expected to lead to greater efficiency and better passenger and freight service.

question:

How much actual authority should be given to the first-line supervisor?

answer:

It really depends upon the particular situation. In general, since immediate decisions are usually needed, sufficient authority to act in varying circumstances must be delegated to the first-line supervisor. Responsibility and authority for action should be *decentralized* to the greatest possible extent by delegation to the supervisor responsible for actual performance of that activity in the company. m/m

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Agents in Principal Cities

CALCULAGRAPH Company

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THE STANDARD OF ACCURACY SINCE 1892
(Circle 270 for more information)

clippings

NEW PRODUCTS IN THE EDITOR'S MAIL

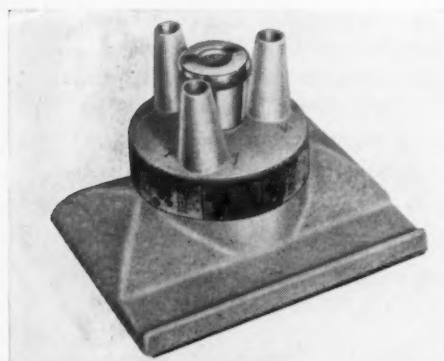
Hand-free telephone stops interruption of work



A telephone with a microphone attached permits the user to continue work with his hands free while he talks and listens. Sensitive in all directions, the microphone can pick up conversation at ordinary voice levels 20 feet away. Speaker volume can be adjusted so that a number of persons can hear. A cut-off button can disconnect the microphone if desired.

For more information write to Stromberg-Carlson, Rochester 3, N.Y.; or circle number 391 on the Reader Service Card.

Sharpening unit designed for mechanical pencils

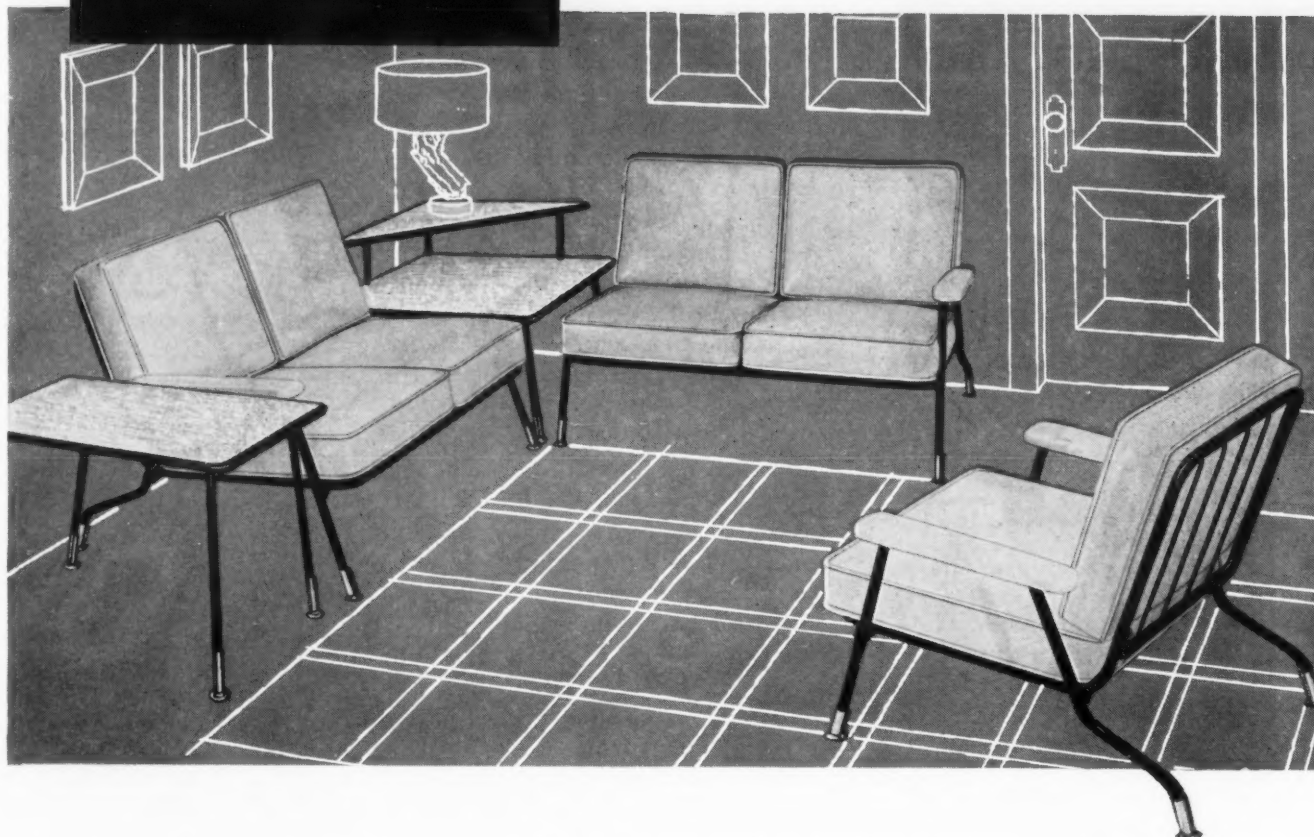


Designed for users of mechanical clutch-type pencils, a new pencil sharpening unit offers one-handed sharpening and cleaning. By simply slipping the pencil into one of three coded nozzles, and rotating, the user achieves one of the three desired points: needle, medium, and blunt.

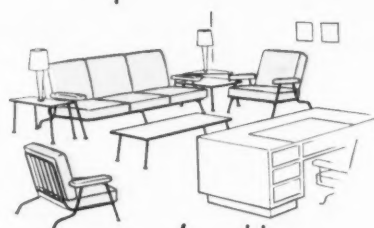
For more information, write to Apsco Products, Inc., 366 Foothill Road, North, Beverly Hills, Calif.; or circle number 390 on the Reader Service Card.

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Here's the last word in business furniture . . . styled to create a warm, congenial atmosphere in *your* office! Introduces the latest advancement in furniture comfort, Cosco's exclusive Leaf Spring Suspension: the cushions ride on flexible bands of tempered steel! Legs are extended in rear to protect walls from scuffing. Bright brass boots have socket glides that stay level when furniture is tilted, to protect carpets and floors. Reversible coil spring or foam rubber cushions, with cloth and plastic upholstery in wide choice of patterns and colors. Bonderized tubing has chip-resistant, baked-on enamel finish. Four smart occasional tables, with lifetime FibeResin tops and shelves. Get complete catalog, plus name of nearest dealer. Mail coupon now!

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Hamilton Manufacturing Corporation, Dept. MM36, Columbus, Indiana (CORP. 1956)

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☐ Please send information
on new COSCO Business Furniture.

☐ Please send information
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Firm.....

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City..... State.....



CHAIRS, SETTEES, SOFAS, TABLES • FOR VERSATILE OFFICE ARRANGEMENTS

(Circle 289 for more information)

MANAGEMENT METHODS

**Prompting device developed
to aid speakers in delivery of talks**



A new portable electro-mechanical prompting device will help speakers in the delivery of talks before employees or clubs. The prompter holds more than one hour of speech material prepared on spools of translucent paper. The spools load as simply as film into a box camera. The entire unit weighs about 18 pounds.

For more information, write to Underwood Corp., One Park Ave., New York 16, N. Y.; or circle number 377 on the Reader Service Card.

**Remote control is introduced
in closed circuit television**



A separate monitor console controls a new TV system utilizing a multi-lens TV camera. It provides operator safety when using the camera in hazardous locations, assures undetected operation in security and surveillance work, and permits quick and accurate viewing of widely spaced objects. A built-in "memory" unit makes it possible to point the camera to three different "preset" directions by pushing a button.

For more information, write to Dage Television Div., Thompson Products, Inc., Michigan City, Ind.; or circle number 384 on the Reader Service Card.

One minute is all it takes



... to make 5 photo-exact copies of any record for 2½¢ each. Letters, news clippings, pencil or ink records ... even carbon and spirit duplicator copies can be reproduced by anyone in your office. No change in your present room lighting!

... to make a translucent "whiteprint master" for 10¢. No time lost, now, when you wish to produce quantities of blueprints or whiteprints from opaque or two-sided material.

... to make an offset plate for less than 20¢. Now you can "go to press" in record time and at a new low cost. No time out or shut-down when you shift from document copying to platemaking, or vice versa.



Now ... more versatile than ever Thanks to Kodak research and development, the Verifax Copier now makes photo-exact copies at a new low cost ... does jobs which *never before* were within the scope of office-copy equipment.

Large office or small, you'll find a hundred and one uses for this *completely different* 3-in-1 copier. Chances are your savings the very first month—on *retyping and proofreading alone*—will exceed its low cost.

See how thousands of offices are using Verifax Copiers today

Valuable tips for boss, secretary and office staff—based on actual case histories—are listed in new

free booklet. For example—

- How to answer letters without dictation and typing
- How to eliminate "I quote" memos
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- How to end slow one-copy routing
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Rochester 4, N. Y.

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197

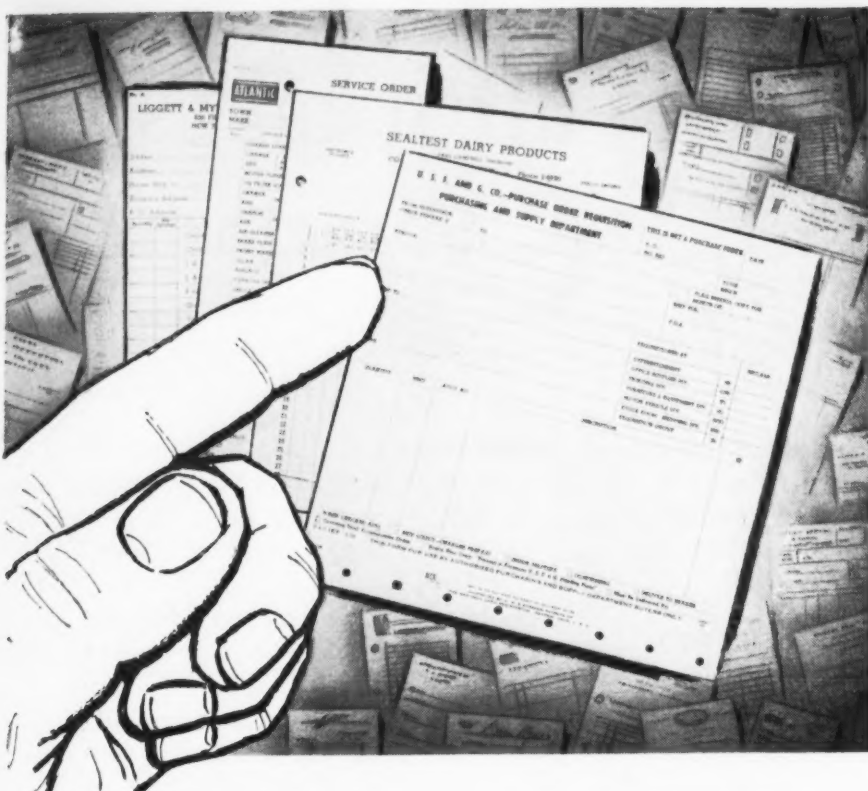
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Kodak

(Circle 279 for more information)



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Get an unbiased recommendation! Deal with a company that carries a complete line of business forms. Get *expert advice* from professional salesmen, with years of experience devising systems for many of America's leading business houses.

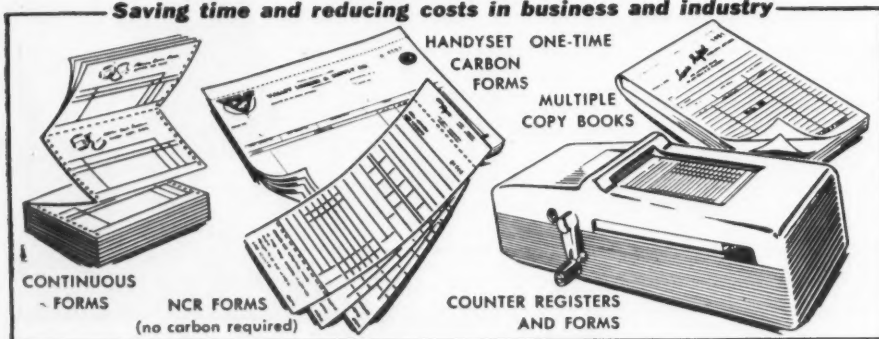
Yes... our salesmen are expert "system-planners." They'll help your operation by recommending the exact form necessary for trouble-free results. And because our line is *complete*, you get unbiased recommendations, excellent business form service for *any* need—when you *need* it!

Write *today* for unmistakable proof that we can help solve your business form problem. The Baltimore Business Forms Co., 3142 Frederick Avenue, Baltimore 29, Md.

The Baltimore Business Forms Company

(The Baltimore Salesbook Co.)

Saving time and reducing costs in business and industry



(Circle 263 for more information)

New steel prefab wall features custom colors and textures



Designed to use custom colors, textures and materials as specified by architects and designers, a new steel prefab wall is available in four thicknesses.

The new wall enables the architect to get away from the partitioned steel cell effect, and to use a range of materials from cork and wood to wallpapers or textured foil. It can also be utilized by the designer for acoustical control.

For more information, write to Aetna Steel Products Corporation, 730 Fifth Ave., New York 19, N. Y.; or circle number 383 on the Reader Service Card.

Dual unit provides music and public address system

A new sound system which provides background music and a public address system in one integral unit is finding wide use in commerce and industry. The unit incorporates a continuous type tape reproducer and a public address system in a plug-in installation. There is a minimum of operational procedure.

For more information, write to Ampex Corp., 934 Charter Street, Redwood City, Calif.; or circle number 382 on the Reader Service Card.

Portable drafting system has professional quality

The first complete portable drafting system to be marketed commercially is designed for personal use and has the quality of professional equipment. It contains a small drafting machine, drawing board, metal scales, instrument box, and carrying carton. It can be set up at home, in the office, on a plane, or in a hotel room. The machine has a drawing capacity of 22" x 34", while the drawing board accommodates designs up to 17" x 22".

For more information, write to Universal Drafting Machine Corp., 7960 Lorain Ave., Cleveland 2, Ohio, or circle number 381 on the Reader Service Card.

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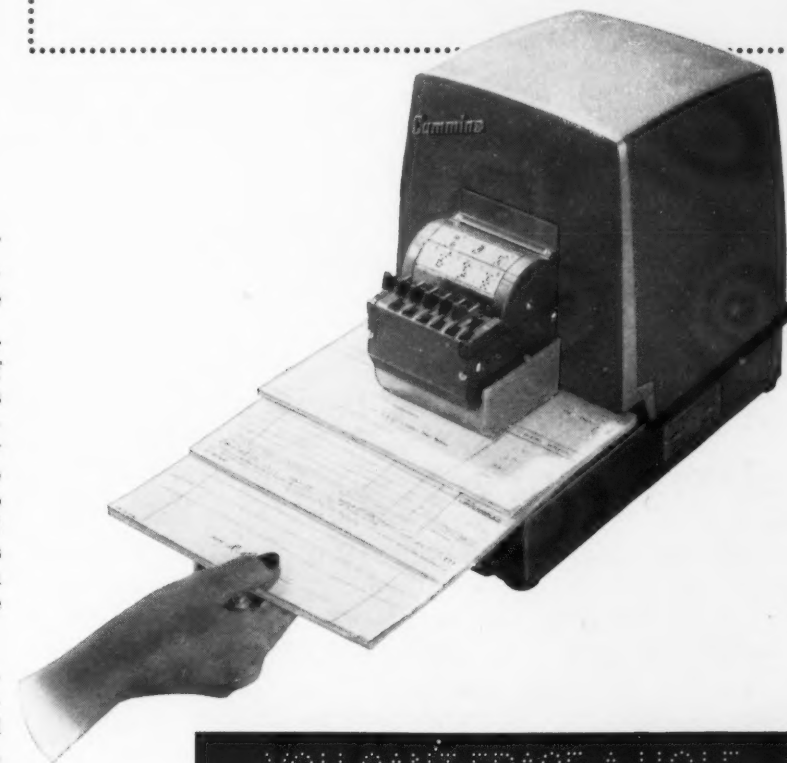
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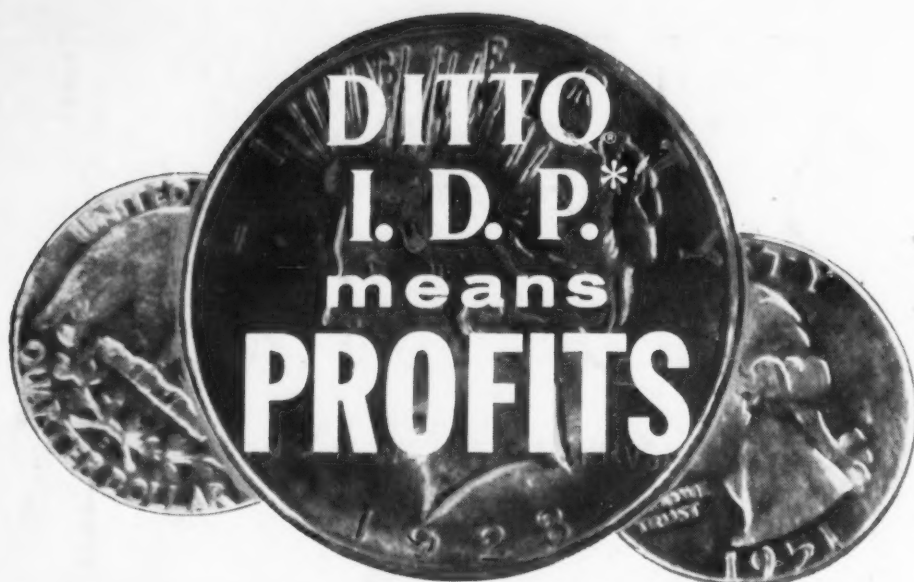
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